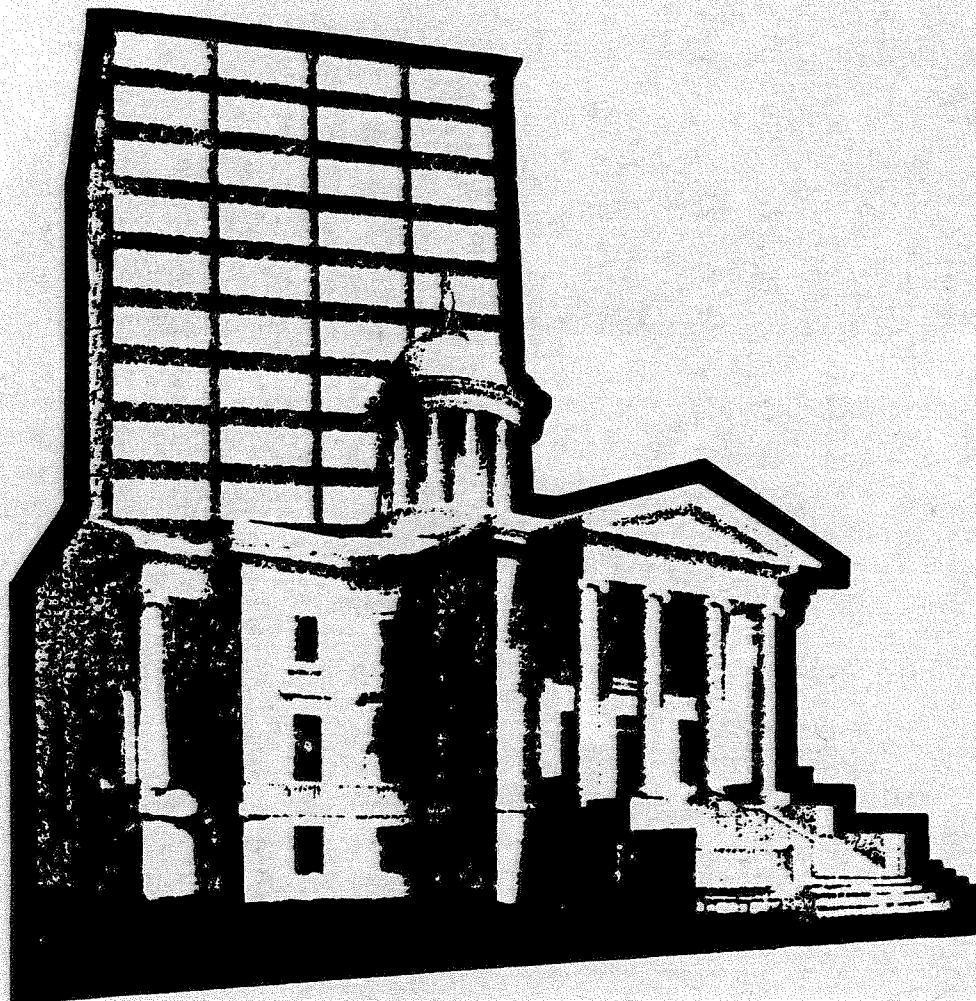


GF/90-4

GOVERNMENT FINANCES

City Government Finances: 1989-90



U.S. Department of Commerce
Economics and Statistics Administration
BUREAU OF THE CENSUS

Acknowledgments

This report was prepared in the Governments Division by the Finance Branch, headed by **Henry S. Wulf**. Publication development, data review, and final table examination were done by various staff members of Governments Division, including **Carl Handy**, **Donna Hirsch**, and **David Patching**. The data assembly and processing were directed by **Audrey Kerge** and **Robert McArthur**, under the supervision of **Genevieve Speight**, Chief, Eastern Sector Branch and Acting Chief, Western Sector Branch.

Linda Beaton programmed the tables and **Timothy Antisdel** directed data processing operations under the supervision of **Stephen Poyta**, Chief, Computer Utilization Branch. **Corrine Davis** supervised preparation of publication copy within Governments Division.

The staff of Administrative and Publications Services Division, **Walter C. Odom**, Chief, performed publication planning, design, editorial review, composition, and printing planning and procurement. **Joan Kinikin** performed publication coordination and editing.

Carma Hogue of the Statistical Research Division supplied advice and assistance in sample selection and statistical methodologies.

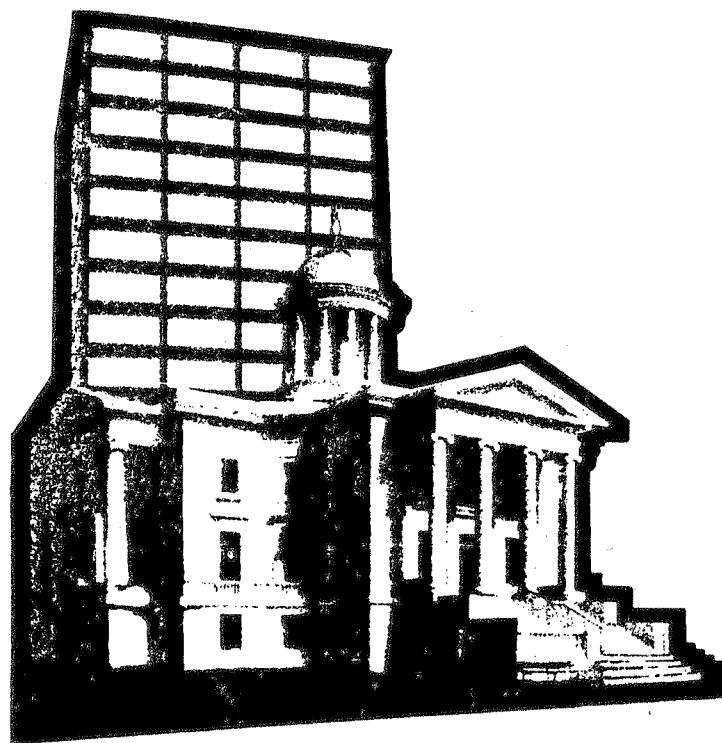
Grateful acknowledgement is made to the numerous State and local government officials for their cooperation in kindly providing the information needed for this report.

For information regarding data in this report, contact **Henry Wulf**, Governments Division, Bureau of the Census, Washington, DC, 20233 (301-763-7664).

GF/90-4

GOVERNMENT FINANCES

**City Government
Finances:
1989-90**



Issued January 1992

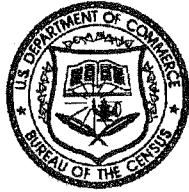


U.S. Department of Commerce
Robert A. Mosbacher, Secretary
Rockwell A. Schnabel, Deputy Secretary
Economics and Statistics Administration

BUREAU OF THE CENSUS
Barbara Everitt Bryant, Director



**Economics and Statistics
Administration**



BUREAU OF THE CENSUS

Barbara Everitt Bryant, Director
C.L. Kincannon, Deputy Director

Charles A. Waite, Associate Director
for Economic Programs

GOVERNMENTS DIVISION
Gordon W. Green, Chief

SUGGESTED CITATION

U.S. Bureau of the Census. *City Government Finances: 1989-90*, Series GF/90-4.
U.S. Government Printing Office, Washington, DC 1991

Contents

	Page
Introduction.....	v

Table

1. Summary of City Government Finances: 1989-90 and Prior Periods	1
2. Finances of City Governments, by Population-Size Groups: 1989-90	3
3. Per Capita Amounts of City Government Finance Items, by Population-Size Groups: 1989-90.....	4
4. Percent Distribution of City Government Finance Items, by Population-Size Groups: 1989-90.....	5
5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90.....	6
6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or more: 1989-90	47
7. Finances of Individual City Governments Having 300,000 Population or More: 1989-90.....	88
8. Finances of City Government-Operated Utilities by States: 1989-90	102

Appendices

A. Definitions of Selected Terms	A-1
B. Factors Affecting Municipal Finances	B-1

Introduction

The United States Bureau of the Census conducts an Annual Survey of Government Finances as authorized by law under title 13, United States Code, Section 182. The 1990 survey, similar to other annual surveys and census of governments conducted for many years, covers the entire range of government finance activities—revenue, expenditure, debt, and assets.

The 1990 Government Finance Series (Series GF/90) contains 7 parts: No. 1, *State Government Tax Collections: 1990*; No. 2, *Finances of Employee-Retirement Systems of State and Local Governments: 1989-90*; No. 3, *State Government Finances: 1990*; No. 4, *City Government Finances: 1989-90*; No. 5, *Government Finances: 1989-90*; No. 8, *County Government Finances: 1989-90*; and No. 10, *Public Education Finances: 1989-90*. The 1990 reports will not include an edition for No. 6, *Local Government Finances in Major County Areas: (year)*; refer to tables in the 1987 Census of Government publication Volume 4, No. 5, *Compendium of Government Finances* for the latest available county area data.

This report (No. 4) provides a comprehensive summary of the annual survey findings for cities. The tables present the details of revenue by type; expenditure by object and function, indebtedness by term and function; and assets by purpose.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's city government finance data collection activities. It also explains the intricacies of the types of data and notes the limitations of the data as well as their relationship to data in other reports.

The tabular section comes next and contains 8 tables divided roughly into 3 parts: tables 1, 2, 3, and 4 concentrate on summaries for cities, tables 5, 6, and, 7 on individual governments, and table 8 shows utilities. Township data only appear in tables 5 and 6. The tables 1, 2, 3, 4, 7, and 8 only include data for city governments.

Table 1 displays national totals of city government finances for 1990 and prior years. Tables 2, 3, and 4 show detailed national summaries of cities divided into population-size groups. Tables 5 and 6 display data for individual city and northeast township governments with population greater than 75,000 in 1988 or the largest city in the state. There are 306 city and northeast township governments shown. Table 7 displays those cities with population greater than 300,000.

SCOPE

Definition of City Government

As defined for census statistics on governments, city governments are political subdivisions within which a city corporation has been established to provide general local government for a specific population concentration in a defined area. This includes all active governmental units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England states, Minnesota, New York, and Wisconsin), and villages. In Alaska, the term "borough" corresponds to units classed as county governments. In New England, Minnesota, New York, and Wisconsin, the term "town" refers to an area subdivision which may be legally termed a city corporation and have a similar governmental organization, but has no necessary relationship to a concentration of population and thus corresponds to the term "townships" in other states.

The number of cities per State varies widely. Illinois, Texas, and Pennsylvania each has more than 1,000 while at the other extreme are seven States with fewer than 50 cities each—Connecticut, Hawaii, Maine, Massachusetts, Nevada, New Hampshire, and Rhode Island. Five of these seven States are in New England where a town government often provides urban services ordinarily provided by cities in other States.

In the United States, nearly 150 million people live in areas with city governments, and about 62 million of these city residents live in cities of at least 100,000. Slightly less than one-half of all cities have fewer than 1,000 inhabitants. However, these small cities account for less than 3 percent of the total population served by city governments.

Definition of Township Government

Township governments exist to serve inhabitants of areas defined without regard to population concentrations, as distinguished from city governments which are created to serve specific population concentrations. The term is applied here to organized governments in 20 States. This category includes governmental units officially designated as "towns" in the six New England States, New York and Wisconsin; some "plantations" in Maine; some "locations" in New Hampshire; and governments called townships in other areas. In Minnesota the terms "town" and "township" are used interchangeably with reference to township

governments. Although townships in New Jersey and Pennsylvania are legally termed "city corporations", they have no necessary relation to concentration of population and are thus treated for census purposes as township governments.

Excluded from this category of township governments are unorganized township areas, townships coextensive with cities where the city governments have absorbed the township functions, and townships known to have ceased performing governmental functions.

Township governments are restricted to the northeastern and north central States. Only Indiana has township governments covering all its area and population. In six States (Massachusetts, New Hampshire, New Jersey, Pennsylvania, Rhode Island and Wisconsin), operating townships comprise all territory other than that served by cities. The same is true for Maine, except for "unorganized territory" which lacks any local government. Of the remaining 12 township States, there are 9 where this type of government appears only in certain county areas as of early 1987: Illinois, in 85 of the 102 county areas; Kansas, in 98 of 105; Minnesota, in 85 of 87; Missouri, in 23 of 115; Nebraska, in 28 of 93; North Dakota, in 48 of 53; South Dakota, in 52 of 66; and Wisconsin, 71 of 72. In New York, town governments exist in each county outside New York City.

All city governments in Indiana and some, but not all, cities in 10 other township States (Connecticut, Illinois, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio and Vermont) operate within territory that is served also by township governments. In the remaining nine of the 20 township States, there is no geographic overlapping of these two kinds of units.

Of the nearly 17,000 township governments in the United States, about 9,100 had fewer than 1,000 inhabitants. Only slightly more than 1,000 townships had as many as 10,000 inhabitants.

Within this report, the geographic reference to Northeast region townships includes the six New England States (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont) and three Middle Atlantic States (New Jersey, New York and Pennsylvania). Township data appear only in tables 5 and 6. For summarized township totals by State refer to *Government Finances: 1989-90 (GF/90-5)*.

GENERAL CONCEPTS

This report uses a number of terms that, in other contexts, might have different meanings. Further, some of the tabular presentations contain concepts that are not commonly used or easily understood. If the following—which is a limited attempt to explain some of these terms and ideas—does not provide sufficient information, please write to the Chief, Governments Division, U.S. Bureau of the Census.

Current Dollars

The statistics in this report, as in the others issued by the Bureau of the Census on Federal, State, and local government finances, are in terms of current dollar amounts. They have not been adjusted for price and wage changes occurring through the years.

Fiscal Years

Data in this report pertain to government fiscal years that ended between July 1, 1989, and June 30, 1990. Tables 5 and 6 indicate the fiscal period being reported for each city and township government with a population of at least 75,000 or the largest city in the State.

About three-fourths of all city governments in the Nation had a fiscal year ending in either December (42 percent) or June (32 percent). September and April were the next most common months in which city governments ended their fiscal years. Three-fifths of all townships had a fiscal year corresponding directly with calendar year 1989 — i.e., they ended their fiscal year on December 31, 1989. March, February, and June had the next most common fiscal year ending dates for townships.

Composition of Financial Amounts

Revenues and expenditures comprise actual receipts and payments of a government and its agencies (net of correcting transactions and recoveries or refunds), including governmentoperated enterprises, utilities, and public trust funds. Transactions excluded as revenue or expenditure are debt issuance and retirement, loans and investments, agency and private trust transactions, and internal transfers between funds of a government. Aggregates for city governments exclude intergovernmental transactions between those city governments.

Government Financial Sectors

City and township government financial data are presented within broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. General government includes all government revenue and expenditure except activities defined as utility, liquor stores, and insurance trust transactions. Other commercial-type operations of city or township governments, such as port facilities, airports, toll highways, and housing projects are part of the general government sector. Utilities are water supply systems, electric power systems, gas supply systems, and transit facilities owned and operated by governments. Liquor stores consist of dispensaries operated by certain city governments only in Minnesota, North Carolina, South Dakota, and Wisconsin; there are no townships involved in this activity. Insurance trust activities consist of contributory retirement systems for public employees.

REVENUE CONCEPTS

As noted above, revenue is reported net of recoveries and correcting transactions and excludes amounts from debt issuance, internal transfers, and private trust transactions. The following examples illustrate some applications of this summary definition:

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by county governments acting as an agent of other governments, are counted only as revenue of the final receipt units.
4. City and township governments act as agents of the Federal Government in withholding Federal income and Social Security taxes from their employees' pay; such amounts are excluded from city and township revenue and expenditure but are reported as Federal revenue.
5. Figures in this report include the gross transactions of business-type government corporations and agencies such as airports and utilities.

Taxes consist of compulsory contributions exacted by governments for public purposes. Normally this is the single largest revenue source for city and township governments.

Charges and miscellaneous general revenue comprise all nontax revenue of governments from their own sources (excluding amounts received from other governments). Most of this revenue is from charges for current services and sale of products in connection with general government activities. Such amounts are designated as current charges and are reported on a gross basis, without offset for the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under *utility revenue*.

Utility revenue and liquor stores revenue comprise amounts from sales of goods and services by such undertakings. These are the most common type of enterprise activities in city and township governments.

Insurance trust revenue encompasses only: (1) retirement contributions received from insured individuals and their employers and (2) earnings on investment assets of retirement system trust funds.

Employer contributions and other transfers made by administering governments to their insurance trust funds are treated as intragovernmental transactions rather than governmental revenue or expenditure. However, to the extent that particular governments make payments as employers to insurance trust systems administered by

other governments—for example, employer contributions by State and local governments to the Federal Social Security System (OASDHI) or city government payments to county-administered retirement systems—such amounts are included, without special treatment, in the "revenue from contributions" of the various systems affected.

EXPENDITURE CONCEPTS

The expenditure reporting categories comprise all amounts of money paid by a government and its agencies, with the exceptions of amounts for debt retirement; and loan, investment, agency and private trust transactions. Included as expenditures, therefore, are outlays of business-type government corporations and agencies. Transactions not considered as expenditures include payments to the Federal Government of monies withheld for income tax or Social Security purposes.

The commonly used character and object (or use) categories this finance series employs are intergovernmental expenditure, current operation, capital outlay, assistance and subsidies, interest on debt, insurance benefits and repayments, and salaries and wages.

The major portion of city intergovernmental expenditures in national totals goes for transit subsidies, public welfare, sanitation and education. However, payments by cities in New York to the state government have a large influence in these U.S. summaries. The outlays by cities just to other local governments show that sewerage, transit subsidies, education and police protection are the leading functions.

Governmental expenditure for capital outlay is financed commonly by borrowing, especially for local governments, but governmental revenue does not include receipts from borrowing. This, among other things, means that the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of budgetary "balance."

In addition to payments for goods, services, and capital items, total governmental expenditure includes payments for which no services or products are directly received in return. A major portion of such payments comprise items reported here as assistance and subsidies. These amounts include only cash grants and not gifts of supplies, materials, or other grants in kind. The cost of items to be distributed in kind is included in current operation expenditure as purchases of goods and services.

Insurance benefit and repayment amounts are limited to actual payments to insured persons and beneficiaries. These amounts, therefore, exclude as internal transfers contributions by governments to insurance trust funds they administer and costs of administering insurance trust programs (which are classified as general expenditure).

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for

quarters or subsistence, or other purposes. They comprise only cash payments and exclude the value of subsistence, quarters, or other payments-in-kind. Note that the salary and wage amounts were mainly for current operations, but also included payments for construction work performed on a force-account rather than contract basis.

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services not elsewhere classified. Transportation includes highways, airports, parking facilities, and water transport and terminals. The report does not provide totals for these larger categories because they are meant only as presentational guidelines.

Note that the functions cannot be equated specifically with a single Federal or State government program. Instead they represent broader activities of government that have remained virtually unchanged over many years so that as specific programs expand and contract they will remain useful for analytical purposes. Medicaid, for example, is a well-known program that is included in the larger public welfare function, specifically as a medical vendor payment, along with all other social welfare activities.

These functions, in addition, have utility beyond the limits of this specific report or other volumes in this series. Other phases of the survey, including the employment phase, use these same functions, making cross-analyses feasible.

Each functional expenditure includes amounts for all types of activities relating to that purpose. For example, police protection includes not only police officers but also any ancillary services, such as finance, personnel, or secretarial, that directly support that activity. However, centralized county government accounting, budgeting, purchasing, personnel, and other general staff services are included in functional categories under the heading governmental administration.

Understanding the specific functional categories requires close attention to the definitions in appendix A. The following discussion supplements, but does not supplant, that basic information.

Education

The provision of this service at the elementary-secondary level is intermittent among both city and township governments. The city-operated dependent school systems, for example, existed in only 11 states and the District of Columbia. Among townships, the elementary-secondary dependent school systems are located in only four New England states: Connecticut, Maine, Massachusetts and Rhode Island. In other instances, however, the city or township governments do have an elementary-secondary education role, but it is often limited to financial support of

this activity by another government. Some city governments also operate colleges, junior colleges, and other schools beyond the high school level that are included in the education expenditures.

The education expenditures include all outlays other than for interest (reported under interest on general debt) and retirement benefits paid to former education employees (reported under employee-retirement expenditure of the appropriate government). At the elementary-secondary education level, this encompasses gross school system expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by school systems. Similarly in higher education, the expenditures include gross amounts for auxiliary activities such as dormitories, dining halls, and bookstores operated by city-run institutions of higher education.

Public Welfare

This activity includes institutional and noninstitutional assistance to the needy, plus the administration of such assistance. The cash assistance payment portion consists of old age assistance, aid to families with dependent children, aid to the blind, and aid to the disabled.

City and township government outlays include any payments for applicable cash benefits in excess of, or supplementary to, those financed with Federal or State participation. General relief, which is wholly financed from State and local sources, makes up most other cash assistance. Other public welfare spending includes vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid; institutional care for the needy; and administration of welfare activities.

Hospitals

Expenditures for hospital facilities operated directly by city and township governments and payments to private medical facilities belong here. The classification of medical vendor payments varies somewhat between public welfare and hospitals according to the situation; private purveyor payments made under welfare programs are classed as public welfare, but any services provided directly by a government through its hospital agency is included under the hospitals heading.

Highways

Highways include provision and maintenance of highway facilities, including toll turnpikes, bridges, tunnels, and ferries, as well as regular roads, highways, and streets. These figures exclude interest on debt issued for highway purposes (included in general expenditure for interest) and highway policing costs (classified under police protection).

Natural Resources

For city and township governments, natural resources covers activities pertaining to soil conservation, flood control, irrigation, and drainage. However, local water supply and electric utilities are reported under utilities.

Utilities and Liquor Stores

Utility expenditure and liquor stores expenditure comprise all spending involved in provision and conduct of such undertakings. Specifically that is the acquisition of facilities, current operation (including the purchase of goods and services for resale), and interest on utility debt.

Insurance Trusts

Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure. Costs of administering insurance trust activities are classified as general expenditure. Among city and township governments, the only existing activity of this type is for public employee retirement systems with the exception of the District of Columbia which also operates an unemployment compensation trust fund. See the report *Employee Retirement Systems of State and Local Governments* (GF/89-2) for additional detailed information.

INDEBTEDNESS CONCEPTS

City and township government long-term debt includes general obligation bonds, guaranteed by the taxing power of the governments, as well as nonguaranteed indebtedness that pledges only some nontax source related to the bond purpose—rents, charges, or tolls, for example—as credit. Public debt for private purposes, such as pollution control and industrial revenue issues, sometimes comprise a considerable portion of the nonguaranteed debt amounts.

CASH AND SECURITY HOLDINGS CONCEPTS

This category is dominated generally by public employee retirement system assets. It includes only the cash or investment resources of governments, excluding any other type of assets such as real property or fixed assets. A portion of a government's investment portfolio, and something that can create sudden shifts in the offsets to debt, are mortgages held in conjunction with the issuance of mortgage revenue debt.

INTRAGOVERNMENTAL AND INTERGOVERNMENTAL TRANSACTIONS

Intragovernmental Flows

These statistics ignore governmental fund structure to achieve comparability. Since the data for each individual government represent a consolidation of amounts for its

various funds, payments between funds have been eliminated. Thus, for example, a government's contribution as employer to a retirement fund it administers is not counted as an expenditure, nor is the receipt of this contribution by the retirement fund considered as a revenue. For this survey's purposes, only the payment out of the fund for retirement benefits is classified as an expenditure—insurance trust expenditure in this example.

City and township governments sometimes pay some interest on debt that is held as investment securities by retirement funds they administer. However, because of the difficulty in identifying such transactions, this interest is counted as revenue in contravention of the rule about payments between funds.

Intergovernmental Flows

Funds flowing between governments (subject to limited exceptions, mentioned below) are treated distinctively as intergovernmental revenue and intergovernmental expenditure. Mainly these represent grants-in-aid and the sharing of tax proceeds but also include payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis.

Total revenue and total expenditure for an individual government, of course, include any intergovernmental amounts. When measuring groups of governments, however, monies going from one government to another must be netted out to arrive at nonduplicative totals. These aggregations treat each government as if it were a "fund" under the intragovernmental flow described above.

The value of intergovernmental aid "in kind," such as commodities distributed by the Federal Government for school lunch purposes, is not treated as intergovernmental revenue or expenditure. Furthermore, the following transactions between governments have not been isolated for special treatment here as intergovernmental in nature:

1. In situations where a government-administered employee retirement system covers the employees of a second government, contributions by the latter are included, without distinction, as part of the current operation expenditure of the donor government, and as insurance trust revenue of the donee government.
2. No attempt at special treatment has been applied to interest on outstanding debt that is paid to other governments holding the securities involved.
3. No special handling has been attempted for transactions where governments deal as ordinary suppliers and customers—e.g., in purchasing property, utility services, or supplies from one another. Under this method, then, when one government buys water or electricity from a second, the entire transaction is classified as utility revenue or expenditure with no intergovernmental component.

UTILITIES AND LIQUOR

In Census Bureau reporting on government finances, the term utilities pertains only to four types of enterprises operated by governments: water supply, electric power, gas supply, and transit systems. Other studies broaden this concept to include additional enterprise activities (e.g., sewerage) that the Census Bureau definition excludes.

Table 8 shows revenue and expenditure amounts for city-operated utility systems. Of the four types of utilities shown in this table, electric power is the most significant financially; but water supply is the most common.

Publicly operated liquor stores also retain a distinctive classification in the Census Bureau's data on government finances. Certain city governments in Minnesota, North Carolina and South Dakota are the only cities that operate liquor stores; this is comparable to the level of activity in other local governments. No townships have this activity and only certain county governments in Maryland and North Carolina operate liquor stores. Among State governments, by contrast, there are 17 that manage liquor store operations.

In reviewing the data in table 8 for utilities, the following technical and analytical points apply:

1. Utility revenue is defined as charges only. Taxes, intergovernmental, and miscellaneous general revenue are all classified under general revenue and, therefore, are excluded here.
2. Imbalances between total revenue and expenditure are common and might result from numerous factors such as the influence of general revenue described above, sporadic capital outlays from debt sources, or expenditures that are a draw down of assets.
3. Minor amounts may represent differences in the interpretation of financial classifications.

PUBLIC EMPLOYEE RETIREMENT SYSTEMS IN CITY AND TOWNSHIP GOVERNMENTS

Though most city and township government employees are eligible for retirement coverage, the administration of that benefit varies considerably from State to State. In some instances, State-administered retirement systems cover local government employees, and this can take the form of general coverage for all employees or specialized coverage for a specific group of local employees such as police officers or fire fighters. Where city or township governments administer their own retirement systems, the greatest effect on the data in this report will likely be in cash and security holdings.

FINANCIAL DATA FOR POPULATION-SIZE GROUPS

Tables 2, 3, and 4 summarize selected financial items for various population-size classes of cities nationally. The percent distribution and per capita calculations of these

basic amounts, which are also provided, indicate the relative financial scale of governments of various sizes. However, the scope of government responsibility differs widely throughout the Nation. Intrastate analyses generally do not encounter this difficulty and can reveal substantial differences among size groups.

INDIVIDUAL CITY AND NORTHEAST TOWNSHIP GOVERNMENTS

The presentations in tables 5, 6, and 7 show financial statistics for 306 individual city and northeast township governments. Each government displayed in these tables had a 1986 population of 75,000 or more or was the largest city in the State. The tabulations also contain the 1989 populations and the fiscal year ending dates. Within each State, the governments in the stub are arranged alphabetically.

See the discussion in "Sources and Limitations of Data" below in this text for differing analytical uses of individual government and county area data.

The footnotes and symbols in tables 5 and 6 denote data that are not for the 1990 fiscal year. An "NA" indicates that the Census Bureau staff imputed information using the methods described under "Sources and Limitations of Data."

The tabular display does not reflect the full extent of data that are available for each of these governments. Contact the Data Users Service Division, U.S. Bureau of the Census, for documentation on File 90SAM, 1990 Survey of State and Local Government Finances(Finance Phase), which contains detailed information on the approximately 34,000 governments covered by the 1990 Survey.

SOURCES AND LIMITATIONS OF DATA

Local Government Finances

The Local Government Sample. The sample of local governments is drawn from the 1987 Census of Governments and consists of certain local governments taken with certainty plus a sample below the certainty level. Units in the certainty group are all county governments with a population greater than 50,000, all city and township governments with populations greater than 25,000, all school district governments with enrollments greater than 5,000, and certain specialized classes of governments such as school districts providing higher education and special districts providing transit services.

The remaining sampled units were selected with probability proportional to their financial activity. This criterion was applied first for each county area having 100,000 or more population and then for the balance of local governments in each State.

General-purpose governments. This annual survey assembled information for a sample of county, city, and township governments. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and central collection from State sources. Trained Census representatives compiled data for the 72 largest, most important county governments—generally those with a population of 500,000 or more—and the 49 largest city governments—those with a population of 300,000 or more. The balance of the county government data and city and township data was sought from cooperative Census Bureau-State arrangements or through mail canvass efforts.

The mail canvass involved the use of detailed census schedules with related reporting instructions. Census examiners reviewed the mail reports intensively and used extensive correspondence to supplement and verify incomplete and questionable information. In significant cases where returns of acceptable data could not be obtained by mail canvass or from available published sources, Census agents visited county and city government offices to obtain the basic statistics or important missing information. A central data collection system existed for city governments in 34 States and township governments in 16 States:

CITIES

Alaska	Maryland	New Hampshire	Rhode Island
Arizona	Massachusetts	New Jersey	South Carolina
California	Michigan	New York	Tennessee
Florida	Minnesota	North Carolina	Utah
Georgia	Missouri	North Dakota	Washington
Illinois	Montana	Oklahoma	West Virginia
Indiana	Nebraska	Oregon	Wisconsin
Iowa	Nevada	Pennsylvania	
Kansas	Kentucky		Wyoming

TOWNSHIPS

Illinois	Michigan	New Hampshire	Pennsylvania
Indiana	Minnesota	New Jersey	Rhode Island
Kansas	Missouri	New York	South Dakota
Massachusetts	Nebraska	North Dakota	Wisconsin

The methodology used in each instance and the extent of the available data varied widely. As with mail canvass questionnaires, the basic financial data sometimes needed supplementation for such items as debt, assets, particular functional expenditures, or revenue items. Census staff obtained these supplementary data from special tabulations in other State offices, printed reports, secondary sources, or supplemental mailings directly to the local governments.

Through these efforts only a minor percentage of the city and township data file, representing nearly all quite small governments, remained incomplete. If data for the 1989 fiscal year data were available, they were made part of the 1990 survey data file.

Individuals desiring more detailed information about the precise application of this methodology should contact the Governments Division, U.S. Bureau of the Census.

Review Procedures

All schedules—mail canvass, those compiled by Census-trained enumerators from official sources, field enumerated and centrally collected—were examined for evidence of completeness, internal consistency, and a reasonable relation to figures reported for earlier periods. In addition to the manual review, a computerized edit checked for impossible or improbable entries and identified in detail the differences with prior data.

These procedures were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the Governments Division, U.S. Bureau of the Census, if the tables or data tapes reveal potential problems.

Population Data

The 1988 Bureau of the Census population estimates (revised in 1989) provided all population data used in this report both as an exhibit and in calculating per capita amounts. The population in this volume may vary somewhat from published reports in the Population series because those documents exclude some data file corrections that were processed after their reports were printed.

Derivative Statistics

This report shows computations that use financial data in combination with population. These statistics on "per capita" make excellent tools for comparative analyses. Before initiating this type of study, however, refer to the portions of this text that focus on some of the difficulties inherent in this type of comparability study—for example, the allocation of government responsibility.

The calculations themselves use population data for 1988. In doing the arithmetic computations for per capita data, all original finance amounts were rounded to the nearest thousand, and populations were in whole numbers.

Statistical Nature of Data

Finance amounts presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit. Large capital outlay expenditures, debt issuance or retirement, changes in cash and security holdings, or the existence of a retirement system are all factors that might have an important influence on the balance between revenues and expenditures.

Statistical Reliability

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results. The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The sample estimate and the estimated standard error can be used to construct interval estimates with prescribed confidence that the interval includes the result from a complete enumeration of all government units. For example, a 90-percent confidence interval can be constructed by adding 1.6 times the estimated standard error to the estimate and subtracting 1.6 times the estimated standard error from the estimate. If intervals were constructed in such a manner for all possible samples of the same design and size, about 90 percent of them would include the complete enumeration statistic.

In this report, all comparisons (e.g., year-to-year, State-to-State, etc.) are made at the 90-percent confidence level. In order to make such comparisons, a 90-percent confidence interval should be constructed around the difference in the two estimates. For example, an increase between two years can be tested by constructing a 90-percent confidence interval about the difference in the first year's estimate and the second year's estimate. The hypothesis that the two estimates are the same would be rejected if the confidence interval about the difference does not include zero. A statement could then be made about an increase or decrease.

State government finance data are not subject to sampling; consequently, State-local aggregates shown here for individual States are more reliable (on a relative standard error basis) than the local government estimates they include. Nationwide estimates of local government finance items and totals in this report are based upon summations of State-by-State data; consequently, these estimates are more reliable than the State-area data. Estimates of major United States totals for local governments are subject to a computed sampling variability of less than one-half of 1 percent and other local government totals are generally subject to sampling variability of less than 1 percent.

Estimates of major city government totals for each state are generally subject to sampling error of 3 percent or less. Relative standard errors of more detailed revenue and expenditure items may be considerably higher, but generally under 10 percent.

The estimates are also subject to the inaccuracies in classification, response, and processing which would occur if a complete census had been conducted under the same conditions as the sample. Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted by government officials.

Appendix E of *Government Finances: 1989-90* contains the relative standard errors of major financial variables for each State. Table E-1 contains relative standard errors for State and local government estimates; Table E-2, relative standard errors for county government estimates; and Table E-3, relative standard errors for municipal government estimates. The relative standard error is the estimated standard error expressed as a percent of the estimated total or proportion.

Individual City or Township Governments and Geographic Area Data

Data in this report relate only to city and township governments and their dependent agencies and do not include amounts for other local governments in the same geographic location. For example, city or township government expenditure figures for education do not include spending by separate school districts that administer public schools within many areas. Variations in the assignment of governmental responsibility—especially important in the areas of public welfare, health, hospitals and public housing—also have an important effect upon reported amounts of individual government expenditure, revenue, and debt.

A number of cities differ from the overwhelming majority in that they operate, either specifically by law or in effect, as composite city-county governments. This group includes New York City, Philadelphia, and several other of the most populous cities in the Nation. One of these cities—Washington, DC—is unique in that it has no overlying state government and thus provides certain services commonly provided by States, as well as various county-type services.

DATA IN ELECTRONIC FORMAT

The Census Bureau makes available on magnetic tape the data used for this publication. Providing much greater detail than is published, the two available formats are 90SAM (formerly File A), individual State and local government records; and 90EST (formerly File B), 416 summary records for State and local governments by State, level, and type of government. For further information, write to Customer Services Branch, Data Users Services Division, U.S. Bureau of the Census, Washington, DC 20233 (telephone 301/763-4100).

Additionally, State and local government summary data, by State, for nearly 60 data items will be made available on

CENDATA, the Census Bureau's online information service. This service is provided through **DIALOG** and **CompuServe**. Population and personal income data are provided for computing derived statistics, like per capita amounts. For more details and information about these services contact **CompuServe**(telephone 800/848-8199) or **DIALOG**(telephone 800/334-2564). You can also obtain a free brochure from the Census Bureau about how to get online information by writing to: Data User Services Division, ATTN: CENDATA, Bureau of the Census, Washington DC 20233 or by calling 301/763-2074.

MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

- Represents zero or round to zero.
- NA Not available.
- X Not applicable.

Table 1. Summary of City Government Finances: 1989-90 and Prior Periods

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	1989-90	1988-89	1987-88	1986-87	Percent change 1988-89 to 1989-90	Percent distribution 1989-90
	1	2	3	4	5	6
REVENUE						
Revenue	202 393	184 770	176 664	170 072	9.5	(X)
General revenue						
Intergovernmental revenue						
From State governments	158 301	143 496	135 835	130 503	10.3	100.0
General local government support	45 306	40 205	38 440	37 753	12.7	28.6
From Federal Government	34 243	29 547	28 079	26 420	15.9	21.6
From local governments	8 755	8 222	7 795	7 541	6.5	5.5
General revenue from own sources	7 545	7 348	7 291	8 390	2.7	4.8
Taxes	3 518	3 310	3 069	2 943	6.3	2.2
Taxes	112 995	103 290	97 395	92 749	9.4	71.4
Property	68 788	63 930	59 791	55 566	7.6	43.5
General sales	35 024	32 324	29 948	27 265	8.4	22.1
Selective sales	11 645	10 551	10 173	9 595	10.4	7.4
Income	7 545	6 992	6 516	6 059	7.9	4.8
Other	9 131	9 033	8 423	8 058	1.1	5.8
Charges and miscellaneous	5 444	5 030	4 731	4 590	8.2	3.4
Current charges	44 207	39 360	37 604	37 183	12.3	27.9
Sewerage	25 265	22 409	21 373	19 386	12.7	16.0
Hospitals	8 476	7 351	6 808	6 114	15.3	5.4
Interest earnings	3 930	3 612	3 544	3 364	8.8	2.5
Special assessments	11 741	10 424	9 464	7 458	12.6	7.4
Sale of property	1 033	1 021	1 232	1 209	1.2	.7
Other and unallocable	769	631	652	440	21.9	.5
5 398	4 876	4 883	8 690	10.7	3.4	
Utility revenue	32 991	31 838	30 280	28 812	3.6	100.0
Electric power	17 312	16 599	15 769	15 102	4.3	52.5
Water supply	11 578	11 158	10 437	9 696	3.8	35.1
Transit system	1 766	1 782	1 761	1 738	-.9	5.4
Gas supply	2 335	2 299	2 313	2 277	1.6	7.1
Liquor store revenue	275	276	273	275	-.4	(X)
Insurance trust revenue	10 827	9 161	10 275	10 482	18.2	100.0
Employee retirement	10 755	9 096	10 190	10 396	18.2	99.3
Unemployment compensation (Washington, DC)	71	64	86	86	10.9	.7
EXPENDITURE						
Expenditure	198 790	182 763	174 674	164 049	8.8	100.0
Expenditure by character and object:						
Intergovernmental expenditure						
Direct expenditure	4 890	4 409	4 651	4 807	10.9	2.5
Current operation	193 900	178 354	170 023	159 241	8.7	97.5
Capital outlay	138 818	128 032	121 046	113 460	8.4	69.8
Construction	31 747	28 615	28 127	25 832	10.9	16.0
Other	22 811	21 178	21 024	19 139	11.5	11.5
Interest on debt	8 935	7 437	7 102	6 694	20.1	4.5
Assistance and subsidies	14 455	13 552	12 744	12 028	6.7	7.3
Insurance benefits and repayments	2 212	2 099	2 043	2 108	5.4	1.1
6 669	6 057	6 064	5 814	10.1	3.4	
Expenditure by function:						
General expenditure	153 684	140 271	133 904	124 614	9.6	100.0
Intergovernmental expenditure	4 890	4 409	4 651	4 807	10.9	3.2
Direct general expenditure	148 795	135 862	129 253	119 806	9.5	96.8
Capital outlay	24 443	21 768	21 745	19 495	12.3	15.9
Other	124 351	114 094	107 508	100 311	9.0	80.9
General expenditure by function:						
Education services:						
Education	17 368	16 208	14 591	13 419	7.2	11.3
Capital outlay	955	840	592	572	13.7	.6
Libraries	1 906	1 757	1 654	1 613	8.5	1.2
Social services and income maintenance:						
Public welfare	7 890	7 129	6 537	6 400	10.7	5.1
Cash assistance payments	2 212	2 099	2 043	2 108	5.4	1.4
Medical vendor payments	384	361	344	337	6.4	.2
Other	5 294	4 669	4 150	3 955	13.4	3.4
Hospitals	6 581	6 097	5 866	5 496	7.9	4.3
Own	6 024	5 576	5 424	5 006	8.0	3.9
Capital outlay	338	301	338	246	12.3	.2
Other	557	521	443	490	6.9	.4
Health	2 560	2 221	2 175	1 921	15.3	1.7
Transportation:						
Highways	12 106	11 003	10 764	10 126	10.0	7.9
Capital outlay	5 167	4 560	4 521	4 121	13.3	3.4
Air transportation	2 878	2 508	2 512	2 207	14.8	1.9
Parking facilities	582	601	663	655	3.2	.4
Water transport and terminals	541	424	516	437	27.6	.4
Transit subsidies	1 090	1 098	977	1 301	-.7	.7
Public safety:						
Police protection	18 183	16 370	15 724	14 819	11.1	11.8
Fire protection	9 487	8 726	8 258	7 904	8.7	6.2
Correction	2 282	1 798	1 693	1 337	26.9	1.5
Protective inspection and regulation	1 488	1 290	1 246	1 141	15.3	1.0
Environment and housing:						
Sewerage	10 650	9 895	10 105	9 098	7.6	6.9
Capital outlay	4 501	4 510	5 000	4 244	-.2	2.9
Solid waste management	5 826	5 178	4 744	4 458	12.5	3.8
Parks and recreation	7 584	6 743	6 456	5 953	12.5	4.9
Capital outlay	2 083	1 745	1 683	1 523	19.4	1.4

See footnotes at end of table.

Table 1. Summary of City Government Finances: 1989-90 and Prior Periods—Con.

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1989-90	1988-89	1987-88	1986-87	Percent change 1988-89 to 1989-90	Percent distribution 1989-90
	1	2	3	4	5	6
EXPENDITURE—Con.						
Environment and housing—Con.						
Expenditure by function—Con.						
General expenditure—Con.						
Housing and community development	7 661	7 082	6 586	5 603	8.2	5.0
Capital outlay	2 751	2 460	2 570	2 147	11.8	1.8
Natural resources	182	148	142	90	23.0	.1
Government administration:						
Financial administration	3 895	3 775	3 375	3 340	3.2	2.5
Judicial and legal	2 141	1 825	1 646	1 479	17.3	1.4
General public buildings	1 767	1 682	1 647	1 645	5.1	1.1
Other	3 133	2 867	2 902	2 557	9.3	2.0
Interest on general debt	11 317	10 611	9 977	9 268	6.7	7.4
General expenditure, n.e.c.	14 587	13 236	13 149	12 350	10.2	9.5
Utility expenditure	38 186	36 186	34 464	33 370	5.5	100.0
Electric power	17 490	16 659	15 997	15 592	5.0	45.8
Water supply	13 579	12 598	12 087	11 647	7.8	35.6
Transit system	4 855	4 717	4 129	3 927	12.7	12.7
Gas supply	2 263	2 213	2 251	2 204	2.3	5.9
Liquor store expenditure	250	249	242	251	.4	(X)
Insurance trust expenditure	6 669	6 057	6 064	5 814	10.1	100.0
Employee retirement	6 592	5 986	5 995	5 740	10.1	98.8
Unemployment compensation (Washington, DC)	77	71	69	74	8.5	1.2
Exhibit—Salaries and wages	66 973	63 352	59 324	55 497	5.7	33.7
INDEBTEDNESS AND DEBT TRANSACTIONS						
Debt outstanding at end of fiscal year	212 919	198 914	189 397	181 634	7.0	100.0
Long-term debt outstanding						
Full faith and credit	207 487	193 668	184 965	177 070	7.1	97.4
Nonguaranteed	68 510	63 914	60 323	56 574	7.2	32.2
Short-term debt outstanding	138 977	129 753	124 642	120 496	7.1	65.3
Long-term debt for selected functions:						
Public debt for private purposes	53 375	51 471	51 259	100	3.7	25.1
Water supply	24 302	23 486	22 632	21 246	3.5	11.4
Education	4 128	3 705	3 547	3 969	11.4	1.9
Electric power	19 458	17 097	16 863	16 964	13.8	9.1
Transit system	2 745	2 208	1 812	1 712	24.3	1.3
Gas supply	931	858	871	814	8.5	.4
Long-term debt issued	27 991	25 957	22 168	35 910	7.8	100.0
General	21 771	20 830	17 362	24 754	4.5	77.8
Utility	6 219	5 128	4 806	11 155	21.3	22.2
Long-term debt retired	17 980	15 838	15 026	20 785	13.5	100.0
General	13 654	13 258	11 456	13 711	3.0	75.9
Utility	4 325	2 581	3 570	7 074	67.6	24.1
CASH AND SECURITY HOLDINGS						
Total, end of fiscal year	248 144	227 251	211 614	178 763	9.2	100.0
Employee retirement	98 880	86 134	80 351	74 592	14.8	39.8
Unemployment compensation (Washington, DC)	80	81	85	79	-1.2	-
Other	149 184	141 036	131 178	104 092	5.8	60.1
By purpose:						
Offsets to debt	68 378	64 356	59 213	32 327	6.2	27.6
Bond funds	21 523	22 204	20 377	21 201	-3.1	8.7
Other	59 283	54 476	51 588	50 565	8.8	23.9

Note: These data are estimates subject to sampling variation. In particular, estimates here for components not appearing in tables 2 through 4 are based upon a limited sample and may be subject to relatively sizable sampling variations. Minor corrections of less than 1 percent are not reflected in this table.

Table 2. Finances of City Governments by Population-Size Groups: 1989-90

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All municipalities	Municipalities having a 1988 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
	1	2	3	4	5	6	7	8
Number of municipalities, 1990	19 265	7	18	27	25	109	93	18 986
Population, 1988 (in thousands)	153 001	19 134	12 358	10 418	6 078	14 842	8 108	82 063
Revenue	202 393	56 568	24 387	15 420	8 254	18 612	9 014	70 138
General revenue	158 301	45 095	18 960	12 491	6 661	14 528	7 340	53 226
Intergovernmental revenue	45 306	15 062	5 831	2 985	1 832	3 921	1 813	13 862
From Federal Government	7 545	1 692	2 091	795	386	552	247	1 782
From State governments	34 243	12 939	3 316	1 809	1 283	2 987	1 476	10 433
General local government support	8 755	1 329	1 106	546	399	809	547	4 019
From local governments	3 518	431	425	381	164	382	90	1 645
General revenue from own sources	112 995	30 034	13 129	9 506	4 828	10 607	5 528	39 363
Taxes	68 788	21 657	8 235	5 251	2 575	6 109	3 300	21 661
Property	35 024	8 855	4 186	2 312	1 281	3 741	2 127	12 522
General sales	11 645	3 325	1 119	1 241	462	1 000	625	3 873
Selective sales	7 545	2 400	880	698	376	694	277	2 220
Income	9 131	5 457	1 374	532	248	212	58	1 250
Other	5 444	1 620	675	467	208	462	214	1 798
Current charges	25 265	5 332	2 515	2 384	1 224	2 546	1 249	10 015
Miscellaneous revenue	18 941	3 045	2 378	1 871	1 030	1 952	978	7 687
Utility revenue	32 991	5 284	3 629	1 957	1 329	3 449	1 459	15 884
Liquor store revenue	275	—	—	—	—	27	27	248
Insurance trust revenue	10 827	6 189	1 798	972	264	609	214	781
Employee retirement	10 755	6 189	1 726	972	264	609	214	781
Expenditure	198 790	55 670	23 900	15 267	8 270	18 834	8 956	67 893
By character and object:								
Intergovernmental	4 890	2 825	419	269	145	150	112	970
To State governments	2 975	2 590	139	33	37	14	35	127
To local governments	1 914	233	280	236	108	136	77	844
Current operation	138 818	37 003	15 779	9 592	5 713	13 784	6 736	50 211
Capital outlay	31 747	7 199	4 378	3 058	1 383	3 112	1 297	11 320
Construction	22 811	5 737	3 444	2 382	1 000	2 212	876	7 160
Assistance and subsidies	2 212	1 782	274	64	13	52	11	16
Interest on debt	14 455	3 013	1 910	1 705	886	1 433	641	4 867
Insurance benefits and repayments	6 669	3 848	1 140	579	129	303	158	512
Exhibit—Salaries and wages	66 973	20 000	8 381	4 961	2 945	6 560	3 355	20 771
General expenditure	153 684	43 679	18 344	12 387	6 664	14 933	7 227	50 450
Current expenditure	129 241	38 295	15 100	9 867	5 564	12 436	6 210	41 769
Intergovernmental expenditure	4 890	2 825	419	269	145	150	112	970
Capital outlay	24 443	5 383	3 244	2 521	1 100	2 497	1 017	8 681
General expenditure by function:								
Education services:								
Education	17 368	7 071	2 059	931	899	2 237	1 111	3 060
Elementary and secondary education	16 797	6 626	1 957	931	899	2 236	1 106	3 042
Higher education	571	445	102	—	—	—	5	19
Other	—	—	—	—	—	—	—	—
Libraries	1 906	451	206	129	101	213	116	690
Social services and income maintenance:								
Public welfare	7 890	6 078	1 013	176	78	218	51	276
Hospitals	6 581	2 838	901	272	96	365	200	1 909
Health	2 560	1 015	522	250	119	176	71	407
Other	11	—	11	—	—	—	—	—
Transportation:								
Highways	12 106	1 707	1 077	990	557	1 222	651	5 902
Capital outlay	5 167	838	633	586	268	499	253	2 090
Air transportation	2 878	699	648	567	92	494	48	330
Parking facilities	582	44	48	76	52	122	56	184
Other	1 631	981	247	221	16	22	31	113
Public safety:								
Police protection	18 183	3 880	2 078	1 472	762	1 796	929	7 266
Fire protection	9 487	1 574	1 051	896	474	1 178	581	3 733
Correction	2 282	1 266	662	136	42	57	10	89
Protective inspection and regulation	1 488	267	167	112	86	175	111	570
Environment and housing:								
Natural resources	182	8	69	9	16	18	9	53
Sewerage	10 650	1 710	1 265	933	393	934	505	4 910
Capital outlay	4 501	1 107	538	462	173	310	154	1 757
Solid waste management	5 826	1 410	561	440	258	581	223	2 353
Parks and recreation	7 584	1 008	922	980	474	831	465	2 904
Housing and community development	7 661	2 919	908	576	413	675	335	1 835
Government administration:								
Financial administration	3 895	547	375	278	137	374	209	1 975
Judicial and legal	2 141	744	429	177	77	146	61	507
General public buildings	1 767	365	247	161	76	139	95	684
Other	3 133	348	227	179	114	347	164	1 754
Interest on general debt	11 317	2 344	1 422	1 407	709	1 148	519	3 768
General expenditure, n.e.c.	14 576	4 383	1 229	1 023	622	1 469	676	5 174
Utility expenditure	38 186	8 144	4 415	2 301	1 477	3 576	1 570	16 703
Liquor store expenditure	250	—	—	—	—	22	—	228
Insurance trust expenditure	6 669	3 848	1 140	579	129	303	158	512
Employee retirement	6 592	3 848	1 064	579	129	303	158	511
Debt outstanding	212 919	46 845	28 209	23 442	12 821	20 967	9 553	71 082
Long-term	207 487	44 813	27 954	23 056	12 652	20 694	9 307	69 011
Full faith and credit	68 510	18 415	10 764	5 477	4 041	5 894	2 935	20 984
Nonguaranteed	138 977	26 398	17 190	17 580	8 611	14 800	6 372	48 026
Short-term	5 432	2 031	255	385	169	273	246	2 073
Utility debt only	47 435	10 401	7 916	4 149	2 528	3 747	1 856	16 838
Long-term debt issued	27 991	8 385	3 488	2 759	1 380	2 983	1 300	7 696
Long-term debt retired	17 980	4 430	1 866	1 977	1 230	2 014	883	5 580
Cash and security holdings	248 144	79 479	30 609	25 070	10 956	21 766	9 744	70 520
Exhibit—City contribution to own retirement systems	5 074	2 856	911	415	78	244	130	440

Note: See text on fiscal years covered. Municipalities distributed according to their 1988 estimated population.

**Table 3. Per Capita Amounts of City Government Finance Items by Population-Size Groups:
1989-90**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All municipalities	Municipalities having a 1988 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
		1	2	3	4	5	6	7
Revenue	1 322.82	2 956.42	1 990.92	1 480.15	1 358.05	1 254.03	1 247.46	844.48
General revenue	1 034.64	2 356.81	1 547.87	1 199.00	1 095.91	978.84	1 015.83	640.85
Intergovernmental revenue	296.12	787.16	476.07	286.50	301.49	264.21	250.86	166.90
From Federal Government	49.31	88.41	170.68	76.31	63.50	37.22	34.17	21.46
From State governments	223.81	676.22	270.68	173.62	211.07	201.25	204.21	125.64
General local government support	57.22	69.48	90.25	52.43	65.66	54.52	75.65	48.38
From local governments	22.99	22.54	34.71	36.57	26.92	25.73	12.48	19.80
General revenue from own sources	738.52	1 569.65	1 071.80	912.50	794.42	714.63	764.97	473.95
Taxes	449.59	1 131.84	672.32	504.07	423.69	411.59	456.71	260.81
Property	228.91	462.78	341.78	221.96	210.79	252.07	294.31	150.76
General sales	76.11	173.77	91.39	119.12	76.08	67.37	86.46	46.62
Selective sales	49.31	125.43	71.86	67.04	61.80	46.73	38.33	26.74
Income	59.68	285.21	112.21	51.09	40.79	14.28	8.02	15.04
Other	35.58	84.66	55.09	44.87	34.22	31.15	29.59	21.65
Current charges	165.13	278.66	205.31	228.79	201.33	171.52	172.88	120.60
Miscellaneous revenue	123.80	159.16	194.17	179.64	169.40	131.52	135.38	92.54
Utility revenue	215.62	276.13	296.30	187.84	218.64	232.36	201.96	191.25
Liquor store revenue	1.80	—	—	—	—	1.80	—	2.99
Insurance trust revenue	70.76	323.48	146.75	93.31	43.50	41.04	29.67	9.39
Employee retirement	70.30	323.48	140.93	93.31	43.50	41.04	29.67	9.39
Expenditure	1 299.27	2 909.48	1 951.14	1 465.47	1 360.72	1 269.00	1 239.38	817.45
By character and object:								
Intergovernmental	31.96	147.62	34.18	25.85	23.83	10.13	15.48	11.68
To State governments	19.44	135.36	11.33	3.16	6.10	.98	4.87	1.52
To local governments	12.51	12.19	22.85	22.69	17.73	9.15	10.61	10.16
Current operation	907.30	1 933.89	1 288.17	920.74	939.97	928.73	932.25	604.55
Capital outlay	207.49	376.25	357.39	293.50	227.60	209.70	179.50	136.29
Construction	149.09	299.85	281.19	228.67	164.50	149.07	121.18	86.20
Assistance and subsidies	14.46	93.14	22.35	6.13	2.21	3.49	1.47	.20
Interest on debt	94.47	157.49	155.96	163.69	145.83	96.55	88.74	58.58
Insurance benefits and repayments	43.59	201.09	93.10	55.57	21.27	20.40	21.93	6.15
Exhibit—Salaries and wages	437.73	1 045.26	684.23	476.23	484.47	441.98	464.32	250.09
General expenditure	1 004.47	2 282.77	1 497.63	1 189.02	1 096.39	1 006.15	1 000.13	607.44
Current expenditure	844.71	2 001.43	1 232.79	947.07	915.48	837.89	859.33	502.91
Intergovernmental expenditure	31.96	147.62	34.18	25.85	23.83	10.13	15.48	11.68
Capital outlay	159.76	281.33	264.84	241.95	180.91	168.26	140.79	104.53
General expenditure by function:								
Education services:								
Education	113.52	369.53	168.10	89.39	147.92	150.69	153.75	36.86
Elementary and secondary education	113.53	357.16	165.61	91.46	152.63	156.60	154.31	38.38
Higher education	3.73	23.26	8.31	.04	—	.01	.66	.23
Libraries	12.46	23.57	16.82	12.42	16.65	14.34	15.98	8.31
Social services and income maintenance:								
Public welfare	51.57	317.67	82.67	16.88	12.78	14.67	7.08	3.33
Hospitals	43.01	148.32	73.57	26.09	15.82	24.61	27.73	22.98
Health	16.73	53.04	42.61	23.97	19.55	11.84	9.83	4.91
Other	.07	—	.90	—	—	—	—	—
Transportation:								
Highways	79.12	89.21	87.92	95.04	91.63	82.36	90.14	71.06
Capital outlay	33.77	43.80	51.71	56.22	44.10	33.63	35.07	25.15
Air transportation	18.81	36.53	52.91	54.39	15.09	33.32	6.61	3.98
Parking facilities	3.80	2.31	3.93	7.27	8.57	8.20	7.81	2.21
Other	10.66	51.26	20.20	21.20	2.71	1.47	4.33	1.35
Public safety:								
Police protection	118.84	202.78	169.68	141.34	125.37	120.98	128.50	87.48
Fire protection	62.00	82.27	85.81	86.00	78.02	79.36	80.36	44.94
Correction	14.91	67.23	54.05	13.05	6.90	3.84	1.40	1.07
Protective inspection and regulation	9.72	13.98	13.61	10.79	14.13	11.80	15.38	6.85
Environment and housing:								
Natural resources	1.19	.44	.56	.82	.26	1.18	1.27	.64
Sewerage	69.61	89.37	103.31	89.53	64.72	62.91	69.88	59.12
Capital outlay	29.42	57.83	43.92	44.34	28.40	20.92	21.30	21.16
Solid waste management	38.08	73.69	45.79	42.19	42.52	39.12	30.81	28.34
Parks and recreation	49.57	52.69	75.28	94.04	78.06	55.96	64.29	34.97
Housing and community development	50.07	152.55	74.15	55.27	67.91	45.45	46.29	22.11
Government administration:								
Financial administration	25.45	28.59	30.58	26.65	22.56	25.22	28.96	23.77
Judicial and legal	13.99	38.87	34.98	16.95	12.62	9.80	8.41	6.13
General public buildings	11.55	19.08	20.19	15.44	12.51	9.35	13.12	8.24
Other	11.57	19.08	20.20	15.46	12.51	9.36	13.15	8.26
Interest on general debt	73.97	122.53	116.05	135.02	116.64	77.33	71.86	45.37
General expenditure, n.e.c.	95.27	229.08	100.32	98.15	102.36	99.00	93.59	62.29
Utility expenditure	249.58	425.62	360.42	220.88	243.05	240.95	217.32	201.11
Liquor store expenditure	1.64	—	—	—	1.50	—	—	2.75
Insurance trust expenditure	43.59	201.09	93.10	55.57	21.27	20.40	21.93	6.15
Employee retirement	43.08	201.09	86.83	55.57	21.27	20.40	21.93	6.15
Debt outstanding	1 391.62	2 448.24	2 302.98	2 250.11	2 109.44	1 412.66	1 322.07	855.86
Long-term	1 356.11	2 342.07	2 282.12	2 213.14	2 081.65	1 394.27	1 288.01	830.91
Full faith and credit	447.78	962.44	878.74	525.71	664.89	397.09	406.24	232.66
Nonguaranteed	908.34	1 379.63	1 403.38	1 687.43	1 416.76	997.18	881.78	578.25
Short-term	35.50	106.17	20.86	36.97	27.79	18.39	34.05	24.95
Utility debt only	310.03	543.59	646.24	398.29	415.93	252.47	256.91	202.72
Long-term debt issued	182.94	438.22	284.79	264.85	227.00	200.96	179.90	92.66
Long-term debt retired	117.51	231.51	152.32	189.78	202.43	135.72	122.21	67.18
Cash and security holdings	1 621.84	4 153.83	2 498.89	2 406.37	1 802.59	1 466.50	1 348.41	849.09
Exhibit—City contribution to own retirement systems	33.16	149.24	74.38	39.86	12.80	16.45	18.06	5.30

Note: See text on fiscal years covered. Municipalities distributed according to their 1988 estimated populations.

**Table 4. Percent Distribution of City Government Finance Items by Population-Size Groups:
1989-90**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	All municipalities	Municipalities having a 1988 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
		1	2	3	4	5	6	7
Revenue	100.0	27.9	12.0	7.6	4.1	9.2	4.5	34.7
General revenue	100.0	28.5	12.0	7.9	4.2	9.2	4.6	33.6
Intergovernmental revenue	100.0	33.2	12.9	6.6	4.0	8.7	4.0	30.6
From Federal Government	100.0	22.4	27.7	10.5	5.1	7.3	3.3	23.6
From State governments	100.0	37.8	9.7	5.3	3.7	8.7	4.3	30.5
General local government support	100.0	15.2	12.6	6.2	4.6	9.2	6.2	45.9
From local governments	100.0	12.3	12.1	10.8	4.7	10.9	2.6	46.8
General revenue from own sources	100.0	26.6	11.6	8.4	4.3	9.4	4.9	34.8
Taxes	100.0	31.5	12.0	7.6	3.7	8.9	4.8	31.5
Property	100.0	25.3	12.0	6.6	3.7	10.7	6.1	35.7
General sales	100.0	28.6	9.6	10.7	4.0	8.6	5.4	33.3
Selective sales	100.0	31.8	11.7	9.3	5.0	9.2	3.7	29.4
Income	100.0	59.8	15.1	5.8	2.7	2.3	.6	13.7
Other	100.0	29.8	12.4	8.6	3.8	8.5	3.9	33.0
Current charges	100.0	21.1	10.0	9.4	4.8	10.1	4.9	39.6
Miscellaneous revenue	100.0	16.1	12.6	9.9	5.4	10.3	5.2	40.6
Utility revenue	100.0	16.0	11.0	5.9	4.0	10.5	4.4	48.1
Liquor store revenue	100.0	—	—	—	—	9.7	—	90.3
Insurance trust revenue	100.0	57.2	16.6	9.0	2.4	5.6	2.0	7.2
Employee retirement	100.0	57.5	16.1	9.0	2.5	5.7	2.0	7.3
Expenditure	100.0	28.0	12.0	7.7	4.2	9.5	4.5	34.2
By character and object:								
Intergovernmental	100.0	57.8	8.6	5.5	3.0	3.1	2.3	19.8
To State governments	100.0	87.1	4.7	1.1	.5	1.2	4.2	4.2
To local governments	100.0	12.2	14.6	12.4	5.6	7.1	4.0	44.1
Current operation	100.0	26.7	11.4	6.9	4.1	9.9	4.9	36.2
Capital outlay	100.0	22.7	13.8	9.6	4.4	9.8	4.1	35.7
Construction	100.0	25.2	15.1	10.4	4.4	9.7	3.8	31.4
Assistance and subsidies	100.0	80.6	12.4	2.9	.6	2.3	.5	8.8
Interest on debt	100.0	20.8	13.2	11.8	6.1	9.9	4.4	33.7
Insurance benefits and repayments	100.0	57.7	17.1	8.7	1.9	4.5	2.4	7.7
Exhibit—Salaries and wages	100.0	29.9	12.5	7.4	4.4	9.8	5.0	31.0
General expenditure	100.0	28.4	11.9	8.1	4.3	9.7	4.7	32.8
Current expenditure	100.0	29.6	11.7	7.6	4.3	9.6	4.8	32.3
Intergovernmental expenditure	100.0	57.8	8.6	5.5	3.0	3.1	2.3	19.8
Capital outlay	100.0	22.0	13.3	10.3	4.5	10.2	4.2	35.5
General expenditure by function:								
Education services:								
Education	100.0	40.7	11.9	5.4	5.2	12.9	6.4	17.6
Elementary and secondary education	100.0	39.3	11.7	5.5	5.3	13.4	6.4	18.4
Higher education	100.0	77.9	17.8	.1	—	—	.8	3.3
Other	100.0	—	—	—	—	—	—	—
Libraries	100.0	23.7	10.8	6.8	5.3	11.2	6.1	36.2
Social services and income maintenance:								
Public welfare	100.0	77.0	12.8	2.2	1.0	2.8	.6	3.5
Hospitals	100.0	43.1	13.7	4.1	1.5	5.6	3.0	29.0
Health	100.0	39.6	20.4	9.8	4.6	6.9	2.8	15.9
Other	100.0	—	100.0	—	—	—	—	—
Transportation:								
Highways	100.0	14.1	8.9	8.2	4.6	10.1	5.4	48.7
Capital outlay	100.0	16.2	12.3	11.3	5.2	9.7	4.9	40.4
Air transportation	100.0	24.3	22.5	19.7	3.2	17.2	1.7	11.5
Parking facilities	100.0	7.6	8.3	13.0	8.9	20.9	9.7	31.6
Other	100.0	60.2	15.2	13.5	1.0	1.3	1.9	6.9
Public safety:								
Police protection	100.0	21.3	11.4	8.1	4.2	9.9	5.1	40.0
Fire protection	100.0	16.6	11.1	9.4	5.0	12.4	6.1	39.3
Correction	100.0	56.4	29.0	6.0	1.8	2.5	.4	3.9
Protective inspection and regulation	100.0	18.0	11.2	7.6	5.8	11.8	7.5	36.3
Environment and housing:								
Natural resources	100.0	4.6	38.0	4.7	8.7	9.6	5.0	29.3
Sewerage	100.0	16.1	11.9	8.8	3.7	8.8	4.7	46.1
Capital outlay	100.0	24.6	12.0	10.3	3.8	6.9	3.4	39.0
Solid waste management	100.0	24.2	9.6	7.5	4.4	10.0	3.8	40.4
Parks and recreation	100.0	13.3	12.2	12.9	6.3	11.0	6.1	38.3
Housing and community development	100.0	38.1	11.9	7.5	5.4	8.8	4.4	24.0
Government administration:								
Financial administration	100.0	14.0	9.6	7.1	3.5	9.6	5.4	50.7
Judicial and legal	100.0	34.7	20.0	8.3	3.6	6.8	2.8	23.8
General public buildings	100.0	20.7	14.0	9.1	4.3	7.9	5.4	38.7
Other	100.0	20.6	14.0	9.1	4.3	7.9	5.4	38.8
Interest on general debt	100.0	20.7	12.6	12.4	6.3	10.1	4.6	33.3
General expenditure, n.e.c.	100.0	30.1	8.4	7.0	4.3	10.1	4.6	35.5
Utility expenditure	100.0	21.3	11.6	6.0	3.9	9.4	4.1	43.7
Liquor store expenditure	100.0	—	—	—	—	8.9	—	91.1
Insurance trust expenditure	100.0	57.7	17.1	8.7	1.9	4.5	2.4	7.7
Employee retirement	100.0	58.4	16.1	8.8	2.0	4.6	2.4	7.8
Debt outstanding	100.0	22.0	13.2	11.0	6.0	9.8	4.5	33.4
Long-term	100.0	21.6	13.5	11.1	6.1	10.0	4.5	33.3
Full faith and credit	100.0	26.9	15.7	8.0	5.9	8.6	4.3	30.6
Nonguaranteed	100.0	19.0	12.4	12.6	6.2	10.6	4.6	34.6
Short-term	100.0	37.4	4.7	7.1	3.1	5.0	4.5	38.1
Utility debt only	100.0	21.9	16.7	8.7	5.3	7.9	3.9	35.5
Long-term debt issued	100.0	30.0	12.5	9.9	4.9	10.7	4.6	27.5
Long-term debt retired	100.0	24.6	10.4	11.0	6.8	11.2	4.9	31.0
Cash and security holdings	100.0	32.0	12.3	10.1	4.4	8.8	3.9	28.4
Exhibit—City contribution to own retirement systems	100.0	56.3	18.0	8.2	1.5	4.8	2.6	8.7

Note: See text on fiscal years covered. Municipalities distributed according to their 1988 estimated population.

Table 5. Finances of Individual City and Selected Urban Township Governments Having 75,000 Population or More: 1989-90

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama				Alaska—Anchorage	Arizona		
	Birmingham	Huntsville	Mobile	Montgomery		Chandler	Glendale	Mesa
	1	2	3	4	5	6	7	8
Population, 1988	277 300	159 500	208 800	193 500	218 500	81 100	140 200	280 400
Date of end of fiscal year	6/30	9/30	9/30	9/30	6/30	6/30	6/30	6/30
Revenue	259 455	464 990	155 143	123 771	762 771	68 680	130 979	240 151
General revenue	225 108	263 105	143 836	93 398	648 443	56 921	117 035	171 911
Intergovernmental revenue	31 156	18 525	7 027	10 175	277 784	16 416	32 417	56 455
From Federal Government	8 116	7 162	—	4 571	6 616	2 836	5 928	6 783
From State governments	12 306	4 183	5 091	2 777	271 168	13 580	26 432	49 572
From local governments	10 734	7 180	1 936	2 827	—	—	57	100
General revenue from own sources	193 952	244 580	136 809	83 223	370 659	40 505	84 618	115 456
Taxes	141 142	77 739	89 091	67 505	172 695	16 948	29 648	42 824
Property	26 165	16 520	6 464	10 335	162 562	6 618	12 832	4 458
General sales	45 840	46 090	55 381	32 686	—	8 527	14 173	34 846
Selective sales	146	6 468	9 812	6 831	4 517	459	843	587
Income	34 238	—	—	—	—	—	—	—
Other	34 753	8 661	17 434	17 653	5 616	1 344	1 800	2 933
Current charges	20 530	137 331	20 310	9 676	149 160	14 561	18 927	37 447
Miscellaneous revenue	32 280	29 510	27 408	6 042	48 804	8 996	36 043	35 185
Utility and liquor store revenue	—	201 885	11 307	19 993	89 858	11 759	13 944	68 240
Insurance trust revenue	34 347	—	—	10 380	24 470	—	—	—
Expenditure	273 365	443 827	144 901	123 145	736 430	77 972	112 892	256 889
By character and object:								
Intergovernmental	12 255	7 183	2 173	3 500	1 500	—	1 489	3 477
To State governments	—	—	—	1 500	—	—	—	—
To local governments	12 255	7 183	2 173	3 500	—	—	1 489	3 477
Current operation	178 094	358 370	90 709	87 664	595 129	42 005	75 522	159 706
Capital outlay	24 733	50 891	16 685	21 307	55 296	21 826	10 570	51 901
Construction	8 572	35 491	12 807	368	47 315	4 500	6 355	7 819
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	43 055	27 383	35 334	5 012	77 714	14 141	25 311	41 805
Insurance benefits and repayments	15 228	—	—	5 662	6 791	—	—	—
Exhibit—Salaries and wages	116 184	79 511	47 726	43 824	313 695	17 102	36 072	93 083
General expenditure	258 137	234 774	125 947	87 675	619 799	63 396	94 910	187 238
Current expenditure	233 404	201 963	109 262	80 435	565 603	45 815	85 005	147 026
Intergovernmental expenditure	12 255	7 183	2 173	3 500	1 500	—	1 489	3 477
Capital outlay	24 733	32 811	16 685	7 240	54 196	17 581	9 905	40 212
General expenditure by function:								
Education services:								
Education	2 706	16 300	—	499	270 087	—	—	—
Elementary and secondary education	2 706	16 300	—	499	270 087	—	—	—
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	8 515	2 840	2 273	1 594	6 897	1 162	3 137	5 636
Social services and income maintenance:								
Public welfare	—	15	—	30	—	—	96	200
Hospitals	—	108 993	—	354	—	—	—	—
Health	2 653	2 816	910	1 147	27 783	—	—	—
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	17 026	12 245	6 143	13 846	42 034	10 079	9 781	17 738
Capital outlay	1 959	3 683	2 143	142	21 577	7 210	3 150	7 900
Air transportation	14 036	—	—	—	742	518	1 354	671
Parking facilities	8 347	1 284	4 385	190	2 850	—	—	931
Other	1 915	545	1 578	—	2 505	—	—	—
Public safety:								
Police protection	32 104	11 225	18 764	16 545	35 369	7 118	14 557	36 585
Fire protection	26 294	9 290	13 057	10 904	21 326	5 845	5 530	16 881
Correction	2 687	1 185	1 141	—	1 500	—	—	755
Protective inspection and regulation	5 689	761	803	913	1 577	706	463	2 097
Environment and housing:								
Natural resources	—	—	—	—	—	—	—	—
Sewerage	14 083	2 564	9 827	654	19 015	6 051	4 692	30 502
Capital outlay	5 354	—	—	—	314	410	23 074	—
Solid waste management	8 729	4 464	3 579	7 010	10 918	2 473	5 527	11 370
Parks and recreation	18 987	11 218	14 440	10 878	16 900	7 610	3 661	14 123
Housing and community development	16 977	1 854	—	3 158	—	2 905	4 391	4 192
Government administration:								
Financial administration	6 980	2 786	2 961	2 089	6 396	3 080	5 203	2 388
Judicial and legal	7 398	1 406	866	2 003	332	984	424	3 488
General public buildings	2 736	645	4 377	—	—	1 091	—	1 920
Other	4 956	1 385	2 769	1 074	8 898	1 998	4 398	6 015
Interest on general debt	43 055	24 025	26 957	3 426	53 935	9 021	17 925	25 991
General expenditure, n.e.c.	12 264	16 928	11 117	11 361	90 735	2 755	13 771	5 735
Utility and liquor store expenditure	—	209 053	18 954	29 808	109 840	14 576	17 982	69 651
Insurance trust expenditure	15 228	—	—	5 662	6 791	—	—	—
Debt outstanding	730 434	392 591	588 552	104 512	1 008 123	211 399	286 007	533 703
Long-term	726 784	391 726	588 552	104 512	1 008 123	211 399	286 007	533 703
Education	3 000	30 120	—	—	160 260	—	—	—
Public debt for private purposes	27 271	50 957	359 548	21 990	—	20 731	92 498	188 865
Utility	—	45 340	113 810	40 550	312 016	89 500	77 265	209 967
Other and unallocable	696 513	265 309	115 194	41 972	535 847	101 168	116 244	134 871
Long-term debt issued	179 465	5 000	340	18 072	177 523	17 022	19 488	40 800
Long-term debt retired	62 393	8 472	9 641	5 340	232 590	13 725	52 915	24 354
Cash and security holdings	757 899	266 320	414 084	137 437	601 192	87 699	179 960	328 610
Exhibit—City contribution to own retirement systems	7 644	—	—	2 958	3 478	—	—	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona—Con.				Arkansas—Little Rock	California		
	Phoenix	Scottsdale	Tempe	Tucson		Alameda	Anaheim	Bakersfield
	9	10	11	12		13	14	15
Population, 1988	925 500	121 700	140 400	390 200	180 100	75 100	244 700	159 900
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30
Revenue	1 114 828	152 053	123 978	436 866	140 874	92 186	475 453	108 759
General revenue	958 419	124 789	106 387	349 753	119 177	47 985	260 777	101 723
Intergovernmental revenue	313 777	23 728	35 758	120 427	29 805	8 007	40 353	16 461
From Federal Government	88 142	903	4 378	26 533	4 064	668	1 965	824
From State governments	200 800	22 825	30 489	87 528	9 158	6 979	34 882	15 606
From local governments	24 835	—	891	6 366	16 583	160	3 506	31
General revenue from own sources	644 642	101 061	70 629	229 326	89 372	39 976	220 424	85 262
Taxes	317 465	51 882	39 190	129 659	31 376	26 885	108 060	49 407
Property	116 882	11 841	13 657	28 544	11 419	13 686	37 614	17 548
General sales	124 470	29 270	22 749	85 318	—	4 307	36 554	24 111
Selective sales	60 308	6 084	1 448	12 843	14 711	5 428	25 589	4 210
Income	—	—	—	—	—	—	—	—
Other	15 805	4 687	1 336	5 954	5 246	3 464	8 303	3 538
Current charges	180 095	15 836	13 740	41 660	29 794	7 221	81 051	19 570
Miscellaneous revenue	147 082	33 343	17 699	58 007	28 202	5 672	31 313	16 285
Utility and liquor store revenue	111 517	27 264	17 591	69 507	15 459	39 676	214 676	6 728
Insurance trust revenue	44 892	—	—	17 606	6 238	4 525	—	308
Expenditure	1 347 608	161 596	167 971	472 698	144 025	84 687	495 421	104 316
By character and object:								
Intergovernmental	6 061	5 251	—	—	1 199	—	—	—
To State governments	1 605	—	—	—	—	—	—	—
To local governments	4 456	5 251	—	—	1 199	—	—	—
Current operation	613 175	86 543	77 017	276 238	96 283	67 755	390 631	77 498
Capital outlay	547 045	35 859	74 965	119 811	25 245	8 220	70 880	16 932
Construction	398 186	27 849	73 431	98 413	21 397	685	9 259	1 353
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	160 721	33 943	15 989	69 297	18 416	4 604	33 910	9 642
Insurance benefits and repayments	20 606	—	—	7 352	2 882	4 108	—	244
Exhibit—Salaries and wages	357 018	40 985	43 536	141 963	54 092	22 701	74 131	38 247
General expenditure	1 153 049	131 690	145 184	352 135	131 619	45 108	262 396	96 400
Current expenditure	677 561	109 032	77 450	284 445	106 374	40 089	230 493	81 933
Intergovernmental expenditure	6 061	5 251	—	—	1 199	—	—	—
Capital outlay	475 488	22 658	67 734	67 690	25 245	5 019	31 903	14 467
General expenditure by function:								
Education services:								
Education	3 890	—	—	—	—	—	—	—
Elementary and secondary education	3 890	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	19 673	3 358	4 872	12 824	3 626	4 239	5 483	—
Social services and income maintenance:								
Public welfare	1 176	—	—	—	1 978	—	—	—
Hospitals	—	—	—	—	—	—	—	—
Health	1 623	—	728	693	3 103	489	2 801	—
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	152 480	24 282	33 684	58 885	21 231	1 846	13 848	15 794
Capital outlay	131 070	16 484	27 929	43 791	14 325	2	291	7 202
Air transportation	183 358	1 085	—	18 060	4 401	—	—	2 034
Parking facilities	3 540	—	—	210	1 169	—	—	172
Other	—	—	—	—	2 369	—	—	—
Public safety:								
Police protection	152 758	14 605	16 530	50 057	15 195	9 121	45 984	22 235
Fire protection	78 575	5 024	7 349	23 278	13 313	5 698	16 989	13 156
Correction	4 300	23	1 035	255	907	—	—	—
Protective, inspection and regulation	5 544	2 602	1 403	2 345	1 205	5 174	22 467	2 619
Environment and housing:								
Natural resources	—	—	—	3 146	—	—	—	—
Sewerage	100 514	5 517	20 540	528	10 457	2 207	592	3 932
Capital outlay	72 170	2 512	17 806	528	3 253	685	—	234
Solid waste management	40 585	5 561	5 701	10 803	5 904	29	21 429	7 487
Parks and recreation	85 431	8 816	9 561	39 313	5 828	5 035	55 569	5 096
Housing and community development	56 577	766	17 385	23 920	3 150	4 213	43 292	3 882
Government administration:								
Financial administration	16 339	4 387	3 923	10 143	2 038	1 713	10 139	6 499
Judicial and legal	24 921	1 849	2 300	10 591	1 892	—	3 335	—
General public buildings	8 583	2 891	1 784	5 702	1 123	—	—	—
Other	18 605	7 372	2 393	8 027	2 303	1 425	3 424	2 764
Interest on general debt	146 024	29 841	10 126	55 707	18 116	3 919	15 560	8 984
General expenditure, n.e.c.	48 553	13 711	5 870	15 670	14 289	—	1 484	1 746
Utility and liquor store expenditure	173 953	29 906	22 787	113 211	9 524	35 471	233 025	7 672
Insurance trust expenditure	20 606	—	—	7 352	2 882	4 108	—	244
Debt outstanding	2 061 795	472 280	217 843	773 404	301 365	111 721	668 722	135 039
Long-term								
Education	2 056 640	463 698	217 843	773 404	301 365	111 721	668 722	135 039
Public debt for private purposes	608 577	186 564	26 898	355 953	190 747	16 585	—	103 420
Utility	202 235	19 230	78 131	150 575	6 435	9 159	288 036	12 226
Other and unallocable	1 245 828	257 904	112 814	266 876	104 183	85 977	380 686	19 393
Long-term debt issued	270 626	48 805	33 875	32 538	—	59 912	121 971	8 320
Long-term debt retired	180 582	19 754	15 502	56 499	6 865	36 566	25 299	9 869
Cash and security holdings	1 530 230	349 014	140 923	712 378	336 189	134 193	622 174	176 097
Exhibit—City contribution to own retirement systems	16 827	—	—	6 131	2 718	2 873	—	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	Berkeley	Burbank	Carson	Chula Vista	Compton	Concord	Costa Mesa	
	17	18	19	20	21	22	23	
Population, 1988	103 700	92 000	89 400	126 200	95 100	108 000	90 700	
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	
Revenue	129 541	217 720	49 898	74 802	62 094	90 025	72 302	
General revenue	129 376	121 500	49 756	74 769	57 358	84 228	67 559	
Intergovernmental revenue	22 804	16 960	9 404	11 727	13 322	8 238	6 532	
From Federal Government	2 625	923	1 920	742	2 652	761	419	
From State governments	18 922	16 028	7 461	10 926	10 329	7 477	6 113	
From local governments	1 257	9	23	59	341	-	-	
General revenue from own sources	106 572	104 540	40 352	63 042	44 036	75 990	61 027	
Taxes	59 049	53 433	26 885	35 846	29 033	41 107	46 127	
Property	24 061	25 092	7 164	12 519	18 498	17 498	12 993	
General sales	9 422	13 397	14 050	10 914	4 521	16 487	25 975	
Selective sales	9 641	11 629	2 402	5 280	4 493	2 663	3 121	
Income	-	-	-	-	-	-	-	
Other	15 925	3 315	3 269	7 133	1 521	4 459	4 038	
Current charges	35 185	20 378	2 105	11 311	5 383	22 647	5 528	
Miscellaneous revenue	12 338	30 729	11 362	15 885	9 620	12 236	9 372	
Utility and liquor store revenue	11	96 220	142	33	4 736	38	-	
Insurance trust revenue	154	-	-	-	-	5 759	4 743	
Expenditure	119 679	224 298	46 814	65 613	73 046	84 182	73 223	
By character and object:								
Intergovernmental	-	-	6 839	-	-	-	-	
To State governments	-	-	-	-	-	-	-	
To local governments	-	-	6 839	-	-	-	-	
Current operation	105 510	177 901	26 913	48 680	48 533	55 215	51 979	
Capital outlay	6 614	36 138	7 748	9 070	12 358	19 525	17 997	
Construction	344	4 258	4 721	1 039	6 839	9 967	6 289	
Assistance and subsidies	-	-	-	-	-	-	-	
Interest on debt	4 838	10 259	5 314	7 863	12 155	8 431	1 817	
Insurance benefits and repayments	2 617	-	-	-	-	1 011	1 430	
Exhibit—Salaries and wages	60 179	57 784	22 388	26 869	24 376	24 042	27 655	
General expenditure	116 938	124 579	45 546	65 377	67 618	83 008	71 793	
Current expenditure	110 325	98 101	37 798	56 307	55 932	63 483	53 796	
Intergovernmental expenditure	-	-	6 839	-	-	-	-	
Capital outlay	6 613	26 478	7 748	9 070	11 686	19 525	17 997	
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	
Elementary and secondary education	-	-	-	-	-	-	-	
Higher education	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Libraries	6 025	3 109	-	2 876	-	-	-	
Social services and income maintenance:								
Public welfare	-	-	-	-	-	-	-	
Hospitals	-	-	81	483	1 029	643	2 379	
Health	7 752	2 739	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Transportation:								
Highways	5 218	8 965	5 893	7 416	5 661	8 896	13 786	
Capital outlay	350	1 250	2 448	11	108	3 391	9 530	
Air transportation	-	-	-	-	-	-	-	
Parking facilities	2 253	1 017	-	340	-	-	-	
Other	1 952	-	-	-	-	-	-	
Public safety:								
Police protection	12 782	18 268	9 658	15 481	15 049	15 498	18 465	
Fire protection	11 196	10 421	-	5 716	4 838	-	7 410	
Correction	-	-	-	-	-	-	-	
Protective inspection and regulation	7 308	9 823	1 052	4 425	447	2 352	3 204	
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	
Sewerage	12 621	14 170	-	3 910	859	7 500	578	
Capital outlay	508	9 454	-	34	9	69	1	
Solid waste management	10 947	4 218	-	-	552	-	1 651	
Parks and recreation	3 550	4 748	6 781	4 797	1 089	16 462	7 730	
Housing and community development	8 374	24 044	6 224	6 522	14 021	8 942	7 621	
Government administration:								
Financial administration	3 551	11 355	4 758	4 417	6 920	12 819	1 407	
Judicial and legal	2 566	1 137	582	450	205	396	625	
General public buildings	-	-	-	-	-	-	-	
Other	3 788	1 399	2 139	544	2 777	805	4 231	
Interest on general debt	4 938	8 412	5 314	7 863	12 078	8 431	1 817	
General expenditure, n.e.c.	12 117	754	3 064	137	2 093	264	889	
Utility and liquor store expenditure	124	99 719	1 268	236	5 428	163	-	
Insurance trust expenditure	2 617	-	-	-	-	1 011	1 430	
Debt outstanding	73 993	210 488	68 708	143 624	153 491	159 647	38 675	
Long-term:								
Education	73 993	210 488	68 708	143 624	153 491	159 647	38 675	
Public debt for private purposes	57 085	28 800	18 450	59 400	14 165	35 600	17 000	
Utility	-	28 255	-	-	906	-	-	
Other and unallocable	16 908	153 433	50 258	84 224	138 420	124 047	21 675	
Long-term debt issued	586	14 235	-	7 976	23 930	10 817	-	
Long-term debt retired	2 679	11 321	7 211	2 385	26 371	4 071	1 113	
Cash and security holdings	79 738	220 148	171 479	143 828	60 412	224 362	75 575	
Exhibit—City contribution to own retirement systems	2 481	-	-	-	-	2 821	2 958	

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Daly City	Downey	El Cajon	El Monte	Escondido	Fremont	Fresno
	24	25	26	27	28	29	30
Population, 1988	85 800	86 500	88 200	97 600	95 400	166 600	306 900
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	45 823	47 806	34 410	47 807	110 446	92 159	266 220
General revenue	39 732	41 842	34 270	46 778	96 740	92 059	209 062
Intergovernmental revenue	7 266	8 370	6 378	10 638	11 306	12 608	38 687
From Federal Government	866	730	1 415	1 803	1 581	619	12 398
From State governments	6 165	7 524	4 963	8 734	8 603	11 696	25 397
From local governments	235	116	—	101	1 122	293	692
General revenue from own sources	32 466	33 472	27 892	36 140	85 434	79 451	170 375
Taxes	17 651	21 646	19 958	20 366	37 985	54 299	98 805
Property	7 639	7 573	4 360	8 297	12 376	23 686	34 527
General sales	5 542	10 068	12 918	9 147	18 017	15 236	39 255
Selective sales	2 935	1 626	1 459	1 117	1 665	3 536	8 638
Income	—	—	—	—	—	—	—
Other	1 535	2 379	1 221	1 805	5 927	11 841	16 385
Current charges	11 466	4 172	4 155	5 606	25 178	5 050	37 463
Miscellaneous revenue	3 349	7 654	3 779	10 168	22 271	20 102	34 107
Utility and liquor store revenue	6 091	5 964	140	1 029	13 706	100	17 150
Insurance trust revenue	—	—	—	—	—	—	40 008
Expenditure	39 612	48 343	37 457	36 046	88 611	114 477	233 200
By character and object:							
Intergovernmental	—	—	—	—	—	—	—
To State governments	—	—	—	—	—	—	—
To local governments	—	—	—	—	—	—	—
Current operation	35 534	40 985	29 901	29 803	58 810	62 269	158 005
Capital outlay	2 455	5 822	7 294	3 971	24 320	24 418	34 574
Construction	21	29	—	547	6 907	2 540	26 158
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	1 623	1 536	262	2 272	5 481	27 790	19 112
Insurance benefits and repayments	—	—	—	—	—	—	21 509
Exhibit—Salaries and wages	17 497	15 818	18 567	17 071	25 427	39 262	89 206
General expenditure	35 759	41 351	36 992	34 397	75 647	114 238	181 966
Current expenditure	33 368	36 853	29 698	30 516	52 842	89 820	153 928
Intergovernmental expenditure	—	—	—	—	—	—	—
Capital outlay	2 391	4 498	7 294	3 881	22 805	24 418	28 038
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	1 262	1 350	—	—	2 174	21	—
Social services and income maintenance:							
Public welfare	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—
Health	64	1 007	1 060	93	499	1 766	—
Other	—	—	—	—	—	—	—
Transportation:							
Highways	3 402	6 991	5 558	3 425	13 821	9 832	19 246
Capital outlay	1 613	1 713	3 284	887	10 419	6 233	10 551
Air transportation	—	—	—	—	—	—	4 159
Parking facilities	—	—	—	17	62	—	2 558
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	8 174	11 793	7 509	10 492	11 558	20 376	36 210
Fire protection	4 985	6 369	3 797	5 510	5 989	13 832	16 914
Correction	—	—	—	—	—	—	—
Protective inspection and regulation	1 876	1 416	1 019	1 234	3 085	6 128	4 036
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	5 057	174	4 438	—	5 547	—	9 569
Capital outlay	—	—	1 949	—	808	—	439
Solid waste management	1 375	—	—	—	—	—	20 792
Parks and recreation	2 483	4 359	3 081	3 398	6 414	9 961	17 429
Housing and community development	1 149	1 900	1 508	4 948	13 118	7 595	7 003
Government administration:							
Financial administration	1 609	1 480	1 109	1 016	3 263	1 692	4 404
Judicial and legal	352	290	377	424	573	—	1 336
General public buildings	—	—	—	—	—	—	6 367
Other	1 126	461	7 084	1 280	1 367	15 044	3 662
Interest on general debt	1 537	1 192	262	2 272	5 121	27 790	19 112
General expenditure, n.e.c.	1 308	2 569	190	288	3 056	201	9 169
Utility and liquor store expenditure	3 853	6 992	465	1 649	12 964	239	29 725
Insurance trust expenditure	—	—	—	—	—	—	21 509
Debt outstanding	21 431	18 965	1 534	25 945	144 961	296 993	260 490
Long-term	21 431	18 965	1 534	25 945	144 961	296 993	260 490
Education	—	—	—	—	—	—	—
Public debt for private purposes	—	—	—	16 760	109 266	154 325	143 029
Utility	—	—	—	—	5 685	—	18 795
Other and unallocable	21 431	18 965	1 534	9 185	30 010	142 668	98 666
Long-term debt issued	3 758	—	—	2 000	88 385	10 467	21 900
Long-term debt retired	1 536	104	848	3 722	22 459	10 469	10 928
Cash and security holdings	31 423	28 684	35 976	40 053	287 801	123 020	641 267
Exhibit—City contribution to own retirement systems	—	—	—	—	—	—	23 568

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Fullerton	Garden Grove	Glendale	Hayward	Huntington	Inglewood	Irvine
					Beach		
	31	32	33	34	35	36	37
Population, 1988	109 700	135 300	161 200	103 600	186 900	103 900	100 100
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	76 830	70 190	227 362	78 914	123 800	100 491	93 392
General revenue							
Intergovernmental revenue	67 272	61 603	135 022	71 714	110 684	90 484	93 392
From Federal Government	10 895	16 775	20 091	11 284	14 639	22 250	10 340
From State governments	591	1 416	1 535	1 878	962	3 695	972
From local governments	9 504	15 192	18 332	9 241	11 723	17 817	9 030
Taxes	800	167	224	165	1 954	738	338
Property	56 377	44 828	114 931	60 430	96 045	68 234	83 052
General sales	37 910	36 114	62 717	40 984	65 526	45 636	50 898
Selective sales	18 183	18 619	20 000	14 301	30 115	19 633	8 927
Income	14 038	13 436	19 877	20 675	18 430	7 250	23 645
Other	3 115	2 251	12 245	2 061	12 935	12 133	6 930
Current charges	2 574	1 808	10 595	3 947	4 046	6 620	11 396
Miscellaneous revenue	10 803	2 227	27 165	9 890	11 315	5 033	11 115
Utility and liquor store revenue	7 664	6 487	25 049	9 556	19 204	17 565	21 039
Insurance trust revenue	9 558	8 587	92 340	7 200	13 116	10 007	-
Expenditure	72 823	73 268	243 543	70 605	126 548	91 777	94 764
By character and object:							
Intergovernmental	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-
Current operation	58 628	60 785	173 289	59 019	100 213	80 552	56 611
Capital outlay	12 066	9 438	65 824	8 526	19 645	1 587	26 823
Construction	3 467	5 634	11 909	125	9 275	126	650
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	2 129	3 045	4 430	3 060	6 690	9 638	11 330
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	29 952	29 018	67 098	34 482	51 734	42 793	30 425
General expenditure	63 996	64 781	141 776	61 810	113 979	81 614	94 743
Current expenditure	53 214	56 427	98 575	55 195	95 801	80 075	67 920
Intergovernmental expenditure	-	-	-	-	-	-	-
Capital outlay	10 782	8 354	43 201	6 615	18 178	1 539	26 823
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	2 979	7	4 691	1 868	3 319	2 125	6
Social services and income maintenance:							
Public welfare	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	1 199	2 105	777	588	1 207	1 908	710
Other	-	-	-	-	-	-	-
Transportation:							
Highways	9 253	7 590	14 519	6 593	14 948	7 417	18 101
Capital outlay	3 240	925	6 478	3 093	4 052	889	8 986
Air transportation	1 965	-	-	-	3 206	-	-
Parking facilities	4	-	1 340	-	229	1 154	2 309
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	16 111	16 991	20 630	16 131	30 405	19 822	15 846
Fire protection	7 268	7 253	21 044	9 666	15 046	5 808	-
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	2 731	2 172	4 313	3 931	1 444	2 563	4 287
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	367	-	10 715	4 057	-	1 532	-
Capital outlay	166	-	6 601	545	-	-	-
Solid waste management	3 783	-	7 690	-	4 063	184	2 427
Parks and recreation	3 807	2 682	6 786	321	11 955	3 558	14 448
Housing and community development	7 251	18 513	21 172	1 886	14 916	12 095	5 004
Government administration:							
Financial administration	4 120	1 260	14 563	2 774	7 194	8 009	6 716
Judicial and legal	281	305	102	1 832	-	-	-
General public buildings	-	-	-	-	-	-	-
Other	748	1 061	7 753	2 534	1 244	987	1 422
Interest on general debt	2 129	2 953	2 595	3 060	6 659	8 942	11 330
General expenditure, n.e.c.	-	1 889	3 086	3 134	425	4 355	14 446
Utility and liquor store expenditure	8 827	8 487	101 767	8 795	12 569	10 163	21
Insurance trust expenditure	-	-	-	-	-	-	-
Debt outstanding	25 030	39 345	58 498	45 311	106 509	90 404	262 250
Long-term							
Education	25 030	39 345	58 498	45 311	106 509	90 404	262 250
Public debt for private purposes	-	-	-	-	6 400	77 375	30 610
Utility	-	1 820	28 080	-	-	354	11 155
Other and unallocable	25 030	37 525	30 418	38 911	28 780	48 639	245 995
Long-term debt issued	-	-	-	3 740	17 468	8 270	43 640
Long-term debt retired	977	1 730	4 326	2 117	6 466	40 106	7 979
Cash and security holdings	51 935	46 646	170 856	101 412	102 077	65 685	265 611
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.								
	Lakewood	Lancaster	Long Beach	Los Angeles	Modesto	Moreno Valley	Norwalk	Oakland	Oceanside
	38	39	40	41	42	43	44	45	46
Population, 1988 -----	76 200	76 400	415 000	3 352 200	148 700	88 800	91 400	356 900	112 600
Date of end of fiscal year -----	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue -----	32 068	59 447	740 424	6 585 211	94 826	44 121	33 816	503 162	124 101
General revenue -----	28 534	59 447	573 393	3 519 094	87 797	44 121	32 334	476 431	105 789
Intergovernmental revenue -----	7 278	7 503	97 702	439 364	18 304	7 932	11 814	74 732	13 819
From Federal Government -----	1 691	-	32 708	69 236	1 257	243	1 082	25 724	1 103
From State governments -----	5 587	7 503	49 578	276 001	16 198	7 671	10 716	45 023	8 996
From local governments -----	-	-	15 416	94 147	849	18	16	3 985	3 720
General revenue from own sources -----	21 256	51 944	475 691	3 079 710	69 493	36 189	20 520	401 699	91 970
Taxes -----	11 924	32 500	153 250	1 738 901	43 206	16 444	12 887	201 852	32 718
Property -----	2 540	5 815	66 695	632 069	7 251	6 231	2 785	99 802	15 870
General sales -----	7 517	10 965	28 947	297 209	15 933	4 262	7 599	31 382	6 849
Selective sales -----	866	2 086	42 196	476 163	7 926	1 573	1 186	28 828	1 661
Income -----	-	-	-	-	-	-	-	-	-
Other -----	1 001	13 634	15 412	333 460	12 096	4 378	1 317	41 840	8 338
Current charges -----	4 602	6 008	177 041	784 370	18 214	13 266	3 028	123 357	32 147
Miscellaneous revenue -----	4 730	13 436	145 400	556 439	8 073	6 479	4 605	76 490	27 105
Utility and liquor store revenue -----	3 534	-	166 166	2 162 442	7 029	-	1 482	-	18 312
Insurance trust revenue -----	-	-	865	903 675	-	-	-	26 731	-
Expenditure -----	29 553	54 730	775 278	6 447 947	89 083	42 340	34 067	522 592	125 002
By character and object:									
Intergovernmental -----	3 675	5 407	-	17 465	-	-	-	6	-
To State governments -----	-	-	-	-	-	-	-	-	-
To local governments -----	3 675	5 407	-	17 465	-	-	-	6	-
Current operation -----	21 094	20 508	568 571	3 841 688	67 047	26 979	27 005	317 232	86 577
Capital outlay -----	3 593	14 791	164 437	1 655 502	17 785	12 440	4 255	92 991	24 112
Construction -----	1 176	7 153	120 681	1 251 460	221	1 131	550	81 156	649
Assistance and subsidies -----	-	-	-	-	-	-	-	-	-
Interest on debt -----	1 191	14 024	41 259	383 860	4 251	2 921	2 807	71 758	14 313
Insurance benefits and repayments -----	-	-	1 011	549 432	-	-	-	40 605	-
Exhibit—Salaries and wages -----	7 805	7 745	193 973	1 913 996	33 147	8 466	6 851	157 000	29 149
General expenditure -----	25 696	53 434	583 282	3 228 431	78 562	42 340	30 077	481 987	109 381
Current expenditure -----	22 334	38 774	439 745	2 534 880	64 833	29 900	25 822	388 996	89 081
Intergovernmental expenditure -----	3 675	5 407	-	17 465	-	-	-	6	-
Capital outlay -----	3 362	14 660	143 537	693 551	13 729	12 440	4 255	92 991	20 300
General expenditure by function:									
Education services:									
Education -----	-	-	-	11 515	-	-	-	2 006	-
Elementary and secondary education -----	-	-	-	11 515	-	-	-	2 006	-
Higher education -----	-	-	-	-	-	-	-	-	-
Other -----	-	-	-	-	-	-	-	-	-
Libraries -----	-	-	12 037	48 020	-	-	-	8 386	2 828
Social services and income maintenance:									
Public welfare -----	-	-	-	-	-	-	-	1 244	-
Hospitals -----	-	-	142	13 047	8 310	399	345	286	27
Health -----	-	-	-	-	-	-	-	-	3 230
Other -----	-	-	-	-	-	-	-	-	-
Transportation:									
Highways -----	3 786	7 452	22 607	173 319	9 530	15 972	3 775	27 187	8 963
Capital outlay -----	369	5 715	4 445	87 054	2 913	8 665	2 308	13 718	448
Air transportation -----	-	-	7 176	155 373	1 313	-	-	28 166	113
Parking facilities -----	-	-	1 302	2 632	240	-	-	2 105	691
Other -----	-	-	130 663	184 191	-	-	-	21 653	-
Public safety:									
Police protection -----	4 778	5 619	81 432	617 662	17 869	7 410	6 536	55 440	19 179
Fire protection -----	-	-	53 114	240 062	11 508	22	-	36 662	7 829
Correction -----	-	-	3 894	3 396	-	-	-	4 817	-
Protective inspection and regulation -----	793	5 675	11 590	68 215	2 390	3 423	845	6 500	6 558
Environment and housing:									
Natural resources -----	-	-	-	4 477	-	-	-	-	-
Sewerage -----	-	-	3 357	336 163	7 706	-	78	32 944	8 734
Capital outlay -----	-	-	1 600	286 856	1 631	-	2	26 672	2 248
Solid waste management -----	2 507	-	19 891	138 352	156	-	-	2 150	3 091
Parks and recreation -----	6 305	4 055	43 503	151 645	8 555	3 415	3 644	32 747	5 236
Housing and community development -----	2 843	13 526	61 994	229 274	2 974	4 013	5 032	51 934	7 484
Government administration:									
Financial administration -----	501	2 036	19 409	100 539	5 730	1 607	2 863	13 418	2 787
Judicial and legal -----	115	278	9 119	41 596	-	-	210	2 458	1 558
General public buildings -----	-	-	1 518	68 624	-	-	-	1 984	-
Other -----	2 063	571	10 605	62 482	2 950	1 718	902	10 232	2 678
Interest on general debt -----	1 099	14 024	40 763	221 390	4 251	2 921	2 726	71 758	14 018
General expenditure, n.e.c. -----	906	56	36 261	361 194	2 991	1 494	1 030	67 228	9 680
Utility and liquor store expenditure -----	3 857	1 296	190 985	2 670 084	10 521	-	3 990	-	15 621
Insurance trust expenditure -----	-	-	1 011	549 432	-	-	-	40 605	-
Debt outstanding -----	16 022	220 802	748 714	6 278 054	90 855	42 691	47 163	1 110 363	188 072
Long-term:									
Education -----	16 022	220 802	724 714	6 187 888	90 855	42 691	47 163	1 087 863	188 072
Public debt for private purposes -----	-	149 137	215 642	1 472 156	41 512	12 185	-	187 435	111 366
Utility -----	1 837	-	8 210	2 502 325	-	-	-	-	4 470
Other and unallocable -----	14 185	71 665	500 862	2 213 407	49 343	30 506	47 163	900 428	72 236
Long-term debt issued -----	-	38 936	245 451	1 001 396	9 240	73	15 938	123 759	86
Long-term debt retired -----	567	18 491	21 475	237 592	2 560	-	395	61 119	20 611
Cash and security holdings -----	32 312	248 757	1 086 605	11 743 742	60 259	66 147	87 840	1 107 398	245 039
Exhibit—City contribution to own retirement systems -----	-	-	1 489	583 888	-	-	-	26 202	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail does not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	California—Con.						
	Ontario	Orange	Oxnard	Pasadena	Pomona	Rancho Cucamonga	Richmond
	47	48	49	50	51	52	53
Population, 1988	123 400	105 700	130 100	132 000	120 500	98 300	81 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	117 040	84 630	101 687	266 642	99 877	60 290	81 016
General revenue	104 040	75 236	90 861	146 351	89 957	60 290	80 502
Intergovernmental revenue	8 983	7 425	12 269	22 255	16 780	8 050	10 191
From Federal Government	—	525	2 285	919	1 580	903	2 324
From State governments	8 983	6 694	9 984	20 588	12 460	7 147	7 867
From local governments	—	206	—	748	2 740	—	—
General revenue from own sources	95 057	67 811	78 592	124 096	73 177	52 240	70 311
Taxes	45 699	46 171	40 304	75 042	37 451	33 943	47 546
Property	24 065	17 658	16 665	25 923	11 579	20 544	27 957
General sales	14 247	22 349	11 357	18 349	8 906	4 990	8 278
Selective sales	3 417	2 577	3 296	17 892	13 283	1 848	8 921
Income	—	—	—	—	—	—	—
Other	3 970	3 587	8 986	12 878	3 683	6 561	2 390
Current charges	15 631	6 628	25 844	21 599	9 765	3 333	13 390
Miscellaneous revenue	33 727	15 012	12 444	27 455	25 961	14 964	9 375
Utility and liquor store revenue	13 000	9 394	10 826	115 338	9 920	—	67
Insurance trust revenue	—	—	—	4 953	—	—	447
Expenditure	117 291	91 584	102 402	302 223	98 875	63 749	73 245
By character and object:	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—
To State governments	—	—	—	—	—	—	—
To local governments	—	—	—	—	—	—	—
Current operation	72 711	62 674	79 525	227 107	72 380	44 852	58 870
Capital outlay	32 037	23 767	15 018	59 448	6 924	9 093	8 817
Construction	968	8 459	13 388	1 714	1 246	5 964	6 501
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	12 543	5 143	7 859	7 918	19 571	9 804	4 773
Insurance benefits and repayments	—	—	—	7 750	—	—	785
Exhibit—Salaries and wages	32 397	31 225	34 492	65 761	32 467	8 868	32 425
General expenditure	106 066	81 473	92 275	174 053	86 228	63 749	72 105
Current expenditure	76 506	59 958	78 849	127 870	81 842	54 656	63 288
Intergovernmental expenditure	—	—	—	—	—	—	—
Capital outlay	29 560	21 515	13 426	46 183	4 386	9 093	8 817
General expenditure by function:	—	—	—	—	—	—	—
Education services:	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	2 786	3 109	1 553	8 693	2 115	—	2 154
Social services and income maintenance:	—	—	—	—	—	—	—
Public welfare	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—
Health	3 194	1 847	—	4 230	603	—	112
Other	—	—	—	—	—	—	—
Transportation:	—	—	—	—	—	—	—
Highways	6 116	11 068	16 498	21 280	7 804	9 685	3 799
Capital outlay	1 595	4 455	5 961	14 799	1 805	181	1 527
Air transportation	—	—	—	—	—	—	—
Parking facilities	—	—	—	6 551	65	—	8
Other	—	—	—	—	—	—	1 869
Public safety:	—	—	—	—	—	—	—
Police protection	19 755	20 443	15 465	40 518	18 655	7 708	17 642
Fire protection	8 963	9 547	6 235	14 473	12 402	—	9 894
Correction	—	—	—	—	—	—	—
Protective inspection and regulation	3 200	2 066	1 621	2 004	1 694	10 120	5 136
Environment and housing:	—	—	—	—	—	—	—
Natural resources	—	—	—	—	—	—	—
Sewerage	4 441	200	12 949	1 341	115	—	4 865
Capital outlay	681	—	5 332	118	—	—	1 884
Solid waste management	8 834	4 357	8 980	6 272	4 424	—	71
Parks and recreation	2 792	4 172	7 668	18 247	3 061	5 281	5 640
Housing and community development	26 331	12 407	3 092	16 850	10 777	17 047	6 755
Government administration:	—	—	—	—	—	—	—
Financial administration	576	3 775	6 308	2 618	3 719	2 405	3 175
Judicial and legal	234	—	767	2 634	476	—	693
General public buildings	—	—	—	—	—	—	—
Other	1 852	2 440	1 012	15 139	633	1 422	1 193
Interest on general debt	12 437	5 130	7 779	5 324	19 571	9 804	4 773
General expenditure, n.e.c.	4 555	912	2 348	7 879	114	277	4 326
Utility and liquor store expenditure	11 225	10 111	10 127	120 420	12 647	—	355
Insurance trust expenditure	—	—	—	7 750	—	—	785
Debt outstanding	180 945	109 260	99 933	259 563	408 289	193 099	82 264
Long-term	180 945	109 260	99 933	259 563	408 289	193 099	82 264
Education	—	—	—	—	—	—	—
Public debt for private purposes	92 325	13 300	—	23 033	197 923	85 319	8 901
Utility	815	—	1 104	51 965	—	—	—
Other and unallocable	87 805	95 960	98 829	184 565	210 366	107 780	73 363
Long-term debt issued	35 626	27 615	—	42 835	99 271	107 780	7 314
Long-term debt retired	11 064	5 190	12 821	12 593	86 633	54 734	7 566
Cash and security holdings	246 285	126 135	91 191	265 208	346 770	231 453	57 174
Exhibit—City contribution to own retirement systems	—	—	—	4 546	—	—	158

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Riverside	Sacramento	Salinas	San Bernardino	San Buenaventura	San Diego	San Francisco
	54	55	56	57	58	59	60
Population, 1988	210 600	338 200	101 100	148 400	88 900	1 070 300	731 600
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	326 984	327 258	48 252	164 973	87 559	1 295 746	2 914 304
General revenue	182 093	271 517	48 252	151 849	79 344	1 087 036	2 342 495
Intergovernmental revenue	22 229	27 143	9 188	19 862	11 929	195 304	739 589
From Federal Government	2 313	614	1 371	4 334	697	66 262	100 960
From State governments	19 807	19 366	7 637	15 286	11 232	85 417	635 276
From local governments	109	7 163	180	242	—	43 625	3 353
General revenue from own sources	159 864	244 374	39 064	131 987	67 415	891 732	1 602 906
Taxes	73 606	143 259	28 916	63 728	38 393	347 702	867 057
Property	23 395	44 642	7 341	22 240	10 191	137 789	464 113
General sales	25 746	46 574	10 848	21 951	14 314	122 855	90 231
Selective sales	15 345	37 328	6 032	14 542	7 397	63 186	95 224
Income	—	—	—	—	—	—	—
Other	9 120	14 715	4 695	4 995	6 491	23 872	217 489
Current charges	48 398	72 596	5 407	28 074	10 305	187 035	445 005
Miscellaneous revenue	37 860	28 519	4 741	40 185	18 717	356 995	290 844
Utility and liquor store revenue	144 891	18 748	—	13 124	8 215	131 466	184 513
Insurance trust revenue	—	36 993	—	—	—	77 244	387 296
Expenditure	346 999	309 760	43 125	162 244	74 781	1 080 265	2 518 668
By character and object:	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	17 366	31 124
To State governments	—	—	—	—	—	—	28 494
To local governments	—	—	—	—	—	16 056	2 630
Current operation	256 304	226 212	40 061	105 080	54 198	679 932	1 687 385
Capital outlay	47 911	47 903	2 135	26 516	13 306	218 186	302 322
Construction	460	33 813	558	3 477	4 933	134 048	225 553
Assistance and subsidies	—	—	—	—	—	—	123 840
Interest on debt	42 784	18 150	929	30 648	7 277	125 141	175 453
Insurance benefits and repayments	—	17 495	—	—	—	39 640	198 544
Exhibit—Salaries and wages	70 855	117 300	19 022	45 580	25 680	319 369	1 108 350
General expenditure	180 557	271 560	43 125	138 144	66 890	868 279	1 885 536
Current expenditure	147 300	227 652	40 990	125 463	55 116	690 447	1 689 908
Intergovernmental expenditure	—	—	—	—	—	17 366	31 124
Capital outlay	33 257	43 908	2 135	12 681	11 774	177 832	195 628
General expenditure by function:	—	—	—	—	—	—	—
Education services:	—	—	—	—	—	—	—
Education	—	157	—	—	—	—	51 690
Elementary and secondary education	—	157	—	—	—	—	51 690
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	10 186	6 612	2 339	2 238	—	14 489	18 576
Social services and income maintenance:	—	—	—	—	—	—	—
Public welfare	—	—	—	—	—	1 487	239 434
Hospitals	—	—	—	—	—	—	265 572
Health	914	1 048	804	685	—	1 167	144 372
Other	—	—	—	—	—	—	—
Transportation:	—	—	—	—	—	—	—
Highways	18 262	23 710	5 833	7 014	8 955	53 003	27 382
Capital outlay	5 671	14 145	52	2 060	3 737	26 677	15 690
Air transportation	814	—	315	—	—	1 403	127 994
Parking facilities	748	13 492	—	518	104	613	8 072
Other	—	2 616	—	—	—	2 312	29 944
Public safety:	—	—	—	—	—	—	—
Police protection	30 746	56 956	12 145	21 329	12 605	137 014	139 015
Fire protection	13 829	32 924	6 332	12 042	7 057	57 328	94 611
Correction	—	—	5	—	—	—	42 791
Protective inspection and regulation	3 588	5 022	817	4 858	2 417	14 693	13 896
Environment and housing:	—	—	—	—	—	—	—
Natural resources	—	—	—	—	—	3 964	592
Sewerage	20 522	18 205	401	7 908	8 088	97 768	102 678
Capital outlay	12 889	2 956	70	—	2 576	53 658	48 240
Solid waste management	13 895	21 943	395	9 821	146	34 857	12 429
Parks and recreation	14 504	41 251	4 286	7 996	9 387	110 546	120 647
Housing and community development	14 726	—	3 597	11 597	1 626	77 509	37 371
Government administration:	—	—	—	—	—	—	—
Financial administration	1 751	8 546	2 359	2 637	5 259	14 623	38 556
Judicial and legal	678	1 679	321	—	1 185	14 482	78 616
General public buildings	—	3	—	—	—	16 921	21 594
Other	1 193	4 994	732	7 017	1 163	20 707	19 684
Interest on general debt	29 565	15 400	929	30 648	7 098	125 131	174 698
General expenditure, n.e.c.	4 642	16 997	1 520	11 836	1 800	68 262	75 322
Utility and liquor store expenditure	166 442	20 705	—	24 100	7 891	172 346	434 588
Insurance trust expenditure	—	17 495	—	—	—	39 640	198 544
Debt outstanding	627 278	308 696	30 959	392 079	101 697	1 406 477	2 391 799
Long-term	627 278	308 696	30 959	392 079	101 697	1 406 477	2 391 799
Education	—	—	—	—	—	—	42 690
Public debt for private purposes	281 069	—	7 805	262 213	75 110	1 010 699	781 773
Utility	179 990	41 310	—	—	3 140	170	119 687
Other and unallocable	166 219	267 386	23 154	129 866	23 447	395 608	1 447 649
Long-term debt issued	45 525	99 674	—	76 015	1 325	47 625	159 599
Long-term debt retired	24 678	9 624	585	67 035	3 408	110 679	97 099
Cash and security holdings	303 010	534 038	47 826	453 472	149 526	2 756 383	6 260 644
Exhibit—City contribution to own retirement systems	—	9 700	—	—	—	30 329	229 404

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	California—Con.							
	San Jose	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Clarita	Santa Monica	Santa Rosa
	61	62	63	64	65	66	67	68
Population, 1988	738 400	83 000	239 500	78 200	89 800	95 600	94 100	108 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	700 479	57 679	187 672	99 554	276 811	35 166	149 223	118 098
General revenue	604 630	57 679	170 168	88 190	127 706	35 166	134 623	104 263
Intergovernmental revenue	79 268	5 314	29 588	7 931	6 827	11 922	17 940	11 175
From Federal Government	7 389	—	2 500	990	758	2	888	937
From State governments	54 029	5 314	25 949	6 128	6 058	11 920	16 112	10 238
From local governments	17 850	—	1 139	813	11	—	940	—
General revenue from own sources	525 362	52 365	140 580	80 259	120 879	23 244	116 683	93 088
Taxes	308 410	34 130	86 717	40 177	52 989	18 745	62 306	41 572
Property	117 207	14 722	44 455	12 866	21 268	3 017	12 939	12 065
General sales	75 418	11 674	30 302	12 153	24 944	10 738	16 161	18 513
Selective sales	61 492	1 764	11 641	11 881	4 985	1 817	20 227	8 178
Income	—	—	—	—	—	—	—	—
Other	54 293	5 970	10 319	3 277	1 792	3 173	12 979	2 816
Current charges	113 257	12 093	14 504	26 327	26 935	563	38 366	25 740
Miscellaneous revenue	103 695	6 142	29 359	13 755	40 955	3 936	16 011	25 776
Utility and liquor store revenue	6 321	—	17 504	11 101	149 105	—	14 600	13 835
Insurance trust revenue	89 528	—	—	263	—	—	—	—
Expenditure	720 710	64 182	172 168	94 404	279 660	28 724	154 027	122 108
By character and object:								
Intergovernmental	12 321	—	—	—	—	—	—	—
To State governments	—	—	—	—	—	—	—	—
To local governments	12 321	—	—	—	—	—	—	—
Current operation	383 511	43 896	136 946	73 640	226 200	24 209	124 982	76 321
Capital outlay	221 466	18 948	22 275	14 872	28 327	4 515	26 382	32 853
Construction	194 702	891	11 402	750	1 301	—	883	583
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	71 030	1 338	12 947	5 739	25 133	—	2 663	12 934
Insurance benefits and repayments	32 382	—	—	153	—	—	—	—
Exhibit—Salaries and wages	225 499	25 574	75 562	32 686	45 495	2 521	63 469	33 341
General expenditure	679 760	64 182	156 043	78 302	109 627	27 623	127 931	105 780
Current expenditure	460 725	45 234	136 570	69 329	95 801	23 108	105 536	75 983
Intergovernmental expenditure	12 321	—	—	—	—	—	—	—
Capital outlay	219 035	18 948	19 473	8 973	13 826	4 515	22 395	29 797
General expenditure by function:								
Education services:								
Education	—	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	16 716	2 567	3 454	3 301	2 881	—	7 802	—
Social services and income maintenance:								
Public welfare	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	69	395	281
Health	—	—	1 392	458	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	59 609	8 673	17 858	10 012	16 580	8 020	7 236	13 673
Capital outlay	39 178	4 391	1 239	5 390	9 346	2 062	1 839	8 001
Air transportation	95 119	—	—	4 009	—	—	2 443	—
Parking facilities	3 585	376	516	2 607	652	—	1 003	7 560
Other	—	—	—	—	3 823	—	—	—
Public safety:								
Police protection	91 485	12 016	40 212	13 252	15 329	6 132	21 531	11 592
Fire protection	47 713	7 560	20 375	8 458	14 006	707	8 728	6 998
Correction	—	—	—	—	—	—	—	—
Protective inspection and regulation	7 188	1 999	6 311	1 361	1 280	19	1 100	1 017
Environment and housing:								
Natural resources	—	—	—	—	—	—	—	—
Sewerage	76 637	12 639	123	5 432	8 727	—	5 818	27 208
Capital outlay	23 703	7 641	123	935	436	—	637	12 343
Solid waste management	12 887	105	4 074	—	6 292	—	9 015	—
Parks and recreation	58 884	8 575	10 706	8 448	10 841	5 306	17 167	6 408
Housing and community development	61 552	3 557	27 836	4 974	1 222	1 232	8 779	1 965
Government administration:								
Financial administration	13 376	3 536	3 071	3 647	9 118	4 409	10 972	4 774
Judicial and legal	9 694	25	1 408	—	381	—	—	214
General public buildings	3 830	—	—	—	—	—	—	—
Other	13 994	909	1 890	3 130	7 034	1 456	4 817	11 120
Interest on general debt	71 025	1 338	12 825	3 491	11 953	—	2 663	12 927
General expenditure, n.e.c.	36 466	307	3 992	1 899	3 331	273	18 462	43
Utility and liquor store expenditure	8 568	—	16 125	15 949	170 033	1 101	26 096	16 328
Insurance trust expenditure	32 382	—	—	153	—	—	—	—
Debt outstanding	1 042 705	34 161	329 256	98 438	350 015	—	42 654	180 648
Long-term:								
Education	1 042 705	34 161	329 256	98 438	350 015	—	42 654	180 648
Public debt for private purposes	224 583	—	133 660	—	—	—	—	74 527
Utility	130	—	2 070	31 218	163 070	—	—	150
Other and unallocable	817 992	34 161	193 526	67 220	186 945	—	42 654	105 971
Long-term debt issued	81 225	9 300	130 145	—	—	—	4 500	9 210
Long-term debt retired	29 931	1 151	119 477	3 640	64 006	—	1 523	3 567
Cash and security holdings	1 677 214	66 243	241 023	100 683	280 554	39 805	99 866	201 383
Exhibit—City contribution to own retirement systems	36 653	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	Simi Valley	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	West Covina
	69	70	71	72	73	74	75	76
Population, 1988	98 900	81 700	190 700	116 200	101 500	137 900	100 700	97 100
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	67 073	44 671	139 103	121 899	74 027	133 640	85 295	56 328
General revenue	56 577	40 357	134 290	109 932	66 268	122 471	70 130	52 336
Intergovernmental revenue	9 007	13 120	22 109	12 579	8 181	19 869	14 728	7 785
From Federal Government	495	2 541	1 590	1 173	206	-	323	695
From State governments	8 512	9 496	20 481	11 406	7 861	19 869	14 405	6 873
From local governments	-	1 083	38	-	114	-	-	217
General revenue from own sources	47 570	27 237	112 181	97 353	58 087	102 602	55 402	44 551
Taxes	19 216	13 589	64 385	52 524	27 814	77 447	33 116	25 157
Property	8 126	5 884	15 297	17 741	8 727	17 565	14 011	9 033
General sales	6 777	5 700	20 180	21 450	11 854	28 114	6 478	8 725
Selective sales	1 456	742	16 600	9 723	2 923	22 883	7 112	1 898
Income	-	-	-	-	-	-	-	-
Other	2 857	1 263	12 308	3 610	4 310	8 885	5 515	5 501
Current charges	8 191	4 126	33 692	30 364	14 228	11 022	9 605	3 597
Miscellaneous revenue	20 163	9 522	14 104	14 465	16 045	14 133	12 681	15 797
Utility and liquor store revenue	10 496	4 314	4 813	11 967	7 759	11 169	15 165	3 992
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure	73 835	42 914	128 261	96 648	60 265	118 589	75 488	45 204
By character and object:								
Intergovernmental	-	-	-	-	-	-	-	-
To State governments	-	-	-	-	-	-	-	-
To local governments	-	-	-	-	-	-	-	-
Current operation	43 020	37 272	107 575	79 186	44 105	104 262	51 990	40 251
Capital outlay	15 097	3 902	8 637	14 784	6 029	7 884	14 431	1 116
Construction	10 803	206	3 689	672	923	1 341	5 422	-
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	15 718	1 740	12 049	2 678	10 131	6 443	9 067	3 837
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	17 587	12 338	54 863	29 422	15 537	61 777	25 388	16 905
General expenditure	62 308	37 553	121 651	89 532	53 854	101 097	60 521	39 353
Current expenditure	49 038	34 027	115 001	75 315	48 061	94 276	47 752	38 458
Capital outlay	13 270	3 526	6 650	14 217	5 793	6 821	12 769	895
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	6 783	3 447	3 664	3 649	623	-
Social services and income maintenance:								
Public welfare	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-
Health	582	139	524	-	156	1 272	268	1 077
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	7 805	2 244	9 132	8 984	8 779	11 613	4 703	2 404
Capital outlay	3 191	267	3 611	2 344	2 255	23	1 396	-
Air transportation	-	-	-	-	-	2 314	-	-
Parking facilities	-	-	637	294	-	-	5	-
Other	-	-	-	-	-	-	3 643	-
Public safety:								
Police protection	9 975	9 949	27 396	12 791	6 841	26 593	14 699	12 984
Fire protection	-	-	19 778	11 680	-	15 530	9 197	5 873
Correction	-	-	-	-	-	-	-	-
Protective inspection and regulation	4 396	3 620	1 706	2 472	5 078	4 115	1 966	1 145
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Sewerage	11 586	347	14 186	7 854	5 829	452	-	-
Capital outlay	5 651	24	2 066	1 690	1 066	-	-	-
Solid waste management	-	1 166	5 047	12 605	15	3 068	88	-
Parks and recreation	207	2 699	8 132	12 525	1 137	8 615	1 582	2 648
Housing and community development	7 982	7 909	2 928	2 208	6 062	7 589	11 694	2 149
Government administration:								
Financial administration	2 681	1 534	6 859	5 812	4 220	2 846	2 398	2 084
Judicial and legal	390	-	1 085	-	269	1 323	-	230
General public buildings	-	-	-	-	-	-	-	-
Other	388	326	3 696	1 352	794	4 244	963	868
Interest on general debt	15 686	1 057	11 947	2 678	10 106	5 594	8 660	3 837
General expenditure, n.e.c.	630	6 563	1 815	4 830	904	2 280	32	4 054
Utility and liquor store expenditure	11 527	5 361	6 610	7 116	6 411	17 492	14 967	5 851
Insurance trust expenditure	-	-	-	-	-	-	-	-
Debt outstanding	223 976	44 342	176 162	52 810	190 164	98 670	128 749	104 766
Long-term								
Education	223 976	44 342	176 162	52 810	190 164	98 670	128 749	104 766
Public debt for private purposes	176 315	-	66 325	-	118 245	-	49 790	-
Utility	214	14 700	1 400	-	300	9 675	6 766	-
Other and unallocable	47 447	29 642	108 437	52 810	71 619	88 995	72 193	104 766
Long-term debt issued	77 000	41 365	36 363	10 745	64 833	32 000	17 591	45 000
Long-term debt retired	49 368	17 755	11 048	785	37 295	19 930	6 230	903
Cash and security holdings	235 142	47 229	200 857	103 927	273 372	115 844	131 432	117 064
Exhibit—City contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Colorado							
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Fort Collins	Lakewood	Pueblo
	77	78	79	80	81	82	83	84
Population, 1988	91 000	218 700	76 000	283 100	492 200	77 100	119 300	101 100
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	56 809	173 327	85 832	498 258	1 088 037	119 735	53 469	73 423
General revenue								
Intergovernmental revenue								
From Federal Government	46 973	149 658	75 198	231 216	938 652	69 710	50 105	59 683
From State governments	9 006	12 198	12 764	21 403	205 383	5 511	8 468	16 573
From local governments	1 830	3 033	5 931	8 098	45 676	1 597	529	11 099
General revenue from own sources	37 967	137 460	62 434	209 813	733 269	64 199	41 637	43 110
Taxes	25 382	82 055	41 697	81 378	359 099	33 684	31 212	29 518
Property	2 496	13 807	8 305	16 154	99 171	6 451	3 364	6 609
General sales	18 758	55 362	27 308	61 018	187 015	25 183	23 268	19 994
Selective sales	1 895	9 890	3 003	3 079	31 029	965	3 600	2 225
Income	—	—	—	—	—	—	—	—
Other	2 233	2 996	3 081	1 127	41 884	1 085	980	690
Current charges	5 188	24 163	14 055	105 678	257 833	14 234	3 431	8 253
Miscellaneous revenue	7 397	31 242	6 682	22 757	116 337	16 281	6 994	5 339
Utility and liquor store revenue	9 729	23 669	10 634	267 042	86 409	48 859	497	13 740
Insurance trust revenue	107	—	—	—	62 976	1 166	2 867	—
Expenditure	51 875	182 415	91 543	525 183	1 030 958	106 602	51 013	74 135
By character and object:								
Intergovernmental	294	—	—	—	14 337	4 965	—	—
To State governments	294	—	—	—	14 337	4 965	—	—
To local governments	—	—	—	—	—	—	—	—
Current operation	35 547	116 114	60 432	393 166	612 508	79 373	36 184	48 176
Capital outlay	8 291	36 557	26 200	99 407	229 731	8 343	9 616	17 342
Construction	5 590	29 321	18 737	96 156	186 703	5 784	8 415	14 506
Assistance and subsidies	—	—	—	—	50 552	—	—	—
Interest on debt	7 743	29 744	4 911	32 610	103 013	13 686	4 895	8 617
Insurance benefits and repayments	—	—	—	—	20 817	235	318	—
Exhibit—Salaries and wages	20 957	77 416	29 747	156 940	356 371	29 556	24 317	23 714
General expenditure	40 394	148 362	83 778	237 061	910 002	61 580	49 650	58 287
Current expenditure	34 982	126 542	60 344	201 260	717 271	53 387	40 555	44 752
Intergovernmental expenditure	294	—	—	—	14 337	4 965	—	—
Capital outlay	5 412	21 820	23 434	35 801	192 731	8 193	9 095	13 535
General expenditure by function:								
Education services:								
Education	—	—	—	—	—	—	—	1 585
Elementary and secondary education	—	—	—	—	—	—	—	1 585
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	—	3 842	5 901	—	12 666	1 288	—	—
Social services and income maintenance:								
Public welfare	215	—	1 750	—	97 566	—	—	1 582
Hospitals	—	—	—	79 217	70 423	—	—	—
Health	179	53	—	427	40 259	—	499	—
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	6 170	15 347	10 183	34 123	115 030	8 354	10 804	7 162
Capital outlay	1 126	157	—	17 636	96 126	4 790	5 343	2 814
Air transportation	—	—	318	2 547	120 041	—	—	4 421
Parking facilities	—	—	5 873	337	5 199	230	—	—
Other	—	—	—	—	—	—	—	—
Public safety:								
Police protection	7 558	27 440	8 938	30 303	84 479	7 645	12 917	8 442
Fire protection	—	15 371	4 509	17 643	46 237	4 965	—	6 184
Correction	—	—	—	—	22 733	—	116	—
Protective inspection and regulation	399	1 009	1 453	—	4 523	608	1 528	—
Environment and housing:								
Natural resources	—	—	—	—	94	—	—	3 057
Sewerage	5 589	19 869	12 500	22 800	34 914	6 460	1 964	—
Capital outlay	2 236	10 501	9 774	11 494	7 183	280	71	—
Solid waste management	—	—	41	—	10 715	—	530	1 148
Parks and recreation	4 683	16 882	11 631	16 981	49 976	8 267	7 200	5 142
Housing and community development	2 706	4 807	1 540	6 556	13 447	2 329	358	1 493
Government administration:								
Financial administration	1 001	2 284	1 451	4 374	19 973	3 203	1 352	1 157
Judicial and legal	930	4 432	1 050	3 011	23 110	600	604	588
General public buildings	1 133	—	706	—	9 046	1 529	2 347	575
Other	787	7 645	2 274	4 117	8 692	3 084	2 668	1 200
Interest on general debt:	5 443	20 482	4 626	4 167	85 014	10 622	4 895	6 444
General expenditure, n.e.c.	3 601	8 858	9 075	10 458	35 865	2 396	1 868	8 107
Utility and liquor store expenditure	11 481	34 053	7 765	288 122	100 139	44 787	1 045	15 848
Insurance trust expenditure	—	—	—	—	20 817	235	318	—
Debt outstanding	106 380	464 224	60 757	429 583	1 266 328	190 702	57 290	78 133
Long-term								
Education	106 380	464 224	60 757	429 583	1 266 328	190 702	57 290	78 133
Public debt for private purposes	—	—	—	—	2 029	260 820	28 390	43 548
Utility	25 380	184 708	7 660	336 627	260 286	47 649	—	18 057
Other and unallocable	81 000	90 180	53 097	90 927	745 222	114 663	13 742	34 351
Long-term debt issued	3 530	27 108	20 845	29 570	154 644	26 245	—	4 580
Long-term debt retired	3 370	24 303	22 862	6 984	190 377	22 256	2 900	3 885
Cash and security holdings	67 570	309 694	43 615	341 827	1 436 803	145 720	81 416	54 733
Exhibit—City contribution to own retirement systems	4	—	—	—	25 422	287	722	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Connecticut						Delaware—Wilmington
	Bridgeport	Hartford	New Haven	Norwalk	Stamford	Waterbury	
	85	86	87	88	89	90	91
Population, 1988	139 800	131 300	123 800	76 100	100 300	104 500	70 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	293 973	488 406	323 497	173 897	274 987	211 338	125 183
General revenue	293 973	449 629	304 266	164 950	253 875	189 716	104 561
Intergovernmental revenue	111 621	212 478	162 490	29 718	32 648	97 397	10 692
From Federal Government	4 793	30 708	17 224	231	—	16 678	6 817
From State governments	106 828	179 931	145 266	29 192	32 648	80 675	3 875
From local governments	—	1 839	—	295	—	44	—
General revenue from own sources	182 352	237 151	141 776	135 232	221 227	92 319	93 869
Taxes	128 997	180 690	112 889	120 596	193 300	81 525	45 918
Property	127 593	176 447	105 126	119 422	192 004	80 671	16 527
General sales	—	—	—	—	—	—	—
Selective sales	—	—	—	—	—	—	1 274
Income	—	—	—	—	—	—	24 168
Other	1 404	4 243	7 763	1 174	1 296	854	3 929
Current charges	47 853	25 077	20 770	6 546	17 769	6 855	32 577
Miscellaneous revenue	5 502	31 384	8 117	8 090	10 158	3 939	15 374
Utility and liquor store revenue	—	—	—	—	—	11 436	13 990
Insurance trust revenue	—	38 777	19 231	8 947	21 112	10 186	6 632
Expenditure	302 468	481 578	342 573	159 277	259 838	232 569	130 222
By character and object:							
Intergovernmental	—	7 703	—	234	—	—	11 914
To State governments	—	—	—	—	—	—	11 914
To local governments	—	7 703	—	234	—	—	—
Current operation	265 535	400 809	267 080	131 272	227 450	195 181	79 023
Capital outlay	4 148	29 722	51 194	12 317	12 403	16 244	19 444
Construction	4 148	25 564	42 270	10 019	5 825	13 525	13 560
Assistance and subsidies	15 599	15 224	—	3 213	2 585	200	—
Interest on debt	17 186	11 014	13 007	7 578	8 818	6 326	14 162
Insurance benefits and repayments	—	17 106	11 312	4 663	8 582	14 618	5 679
Exhibit—Salaries and wages	163 474	236 200	152 801	79 132	132 263	98 305	41 473
General expenditure	302 468	464 472	331 261	154 614	251 256	206 936	110 010
Current expenditure	298 320	434 750	280 067	142 297	238 853	193 794	93 655
Intergovernmental expenditure	—	7 703	—	234	—	—	11 914
Capital outlay	4 148	29 722	51 194	12 317	12 403	13 142	16 355
General expenditure by function:							
Education services:							
Education	114 538	192 391	128 471	73 297	97 324	95 486	—
Elementary and secondary education	114 538	192 391	128 471	73 297	97 324	95 486	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	2 813	4 352	2 497	2 185	4 600	1 303	11
Social services and income maintenance:							
Public welfare	31 327	33 831	19 192	6 048	12 672	7 883	48
Hospitals	—	—	—	—	—	—	—
Health	4 089	5 208	2 663	3 324	6 548	3 136	—
Other	—	—	—	—	—	—	—
Transportation:							
Highways	2 685	16 209	13 278	8 709	13 446	3 610	4 090
Capital outlay	570	6 847	5 002	3 859	3 781	885	2 259
Air transportation	864	—	3 021	—	—	—	—
Parking facilities	602	350	7 548	1 328	2 177	1 690	6 470
Other	—	10	—	234	1	—	14 524
Public safety:							
Police protection	20 659	28 235	21 316	10 603	19 777	15 229	14 795
Fire protection	19 614	23 195	22 162	7 419	16 838	14 844	9 932
Correction	—	—	—	—	—	—	—
Protective inspection and regulation	410	3 382	1 803	545	1 173	361	1 343
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	9 492	7 693	22 884	6 223	8 458	6 340	16 546
Capital outlay	—	—	11 419	1 905	3 741	351	2 632
Solid waste management	7 672	10 144	1 982	6 580	14 088	4 569	5 600
Parks and recreation	3 390	18 924	7 502	6 090	6 683	4 932	4 686
Housing and community development	5 795	26 795	17 139	828	2 920	5 774	6 164
Government administration:							
Financial administration	6 483	5 687	3 703	2 746	4 475	4 050	3 892
Judicial and legal	729	483	1 282	449	1 010	2 188	2 159
General public buildings	592	3 183	1 791	1 422	3 309	1 450	992
Other	3 500	9 229	3 501	1 893	3 606	1 634	5 062
Interest on general debt	17 186	11 014	13 007	7 578	8 818	4 510	13 024
General expenditure, n.e.c.	50 028	64 157	36 539	7 113	23 333	27 947	672
Utility and liquor store expenditure	—	—	—	—	—	11 015	14 533
Insurance trust expenditure	—	17 106	11 312	4 663	8 582	14 618	5 679
Debt outstanding	202 108	143 765	209 613	109 213	158 244	71 548	251 094
Long-term	202 108	143 765	203 813	109 213	158 244	58 808	251 094
Education	28 847	21 960	29 382	9 397	15 239	16 685	—
Public debt for private purposes	4 948	52 830	10 613	—	—	388	46 063
Utility	—	—	—	—	—	27 125	29 516
Other and unallocable	168 313	68 975	163 618	99 816	143 005	14 610	175 515
Long-term debt issued	—	54 345	29 000	5 000	55 000	7 163	45 790
Long-term debt retired	8 464	48 555	14 304	12 449	18 069	8 431	23 068
Cash and security holdings	61 669	539 127	170 250	137 594	230 780	73 411	147 773
Exhibit—City contribution to own retirement systems	—	14 615	8 568	6 495	6 238	7 063	3 054

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	District of Columbia—Washington	Florida					
		Clearwater	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville
		92	93	94	95	96	97
Population, 1988	617 000	97 700	145 600	86 200	162 100	120 100	634 900
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	4 323 410	122 855	225 683	211 623	134 759	109 344	1 399 168
General revenue	4 079 840	89 487	153 185	90 611	105 064	87 445	672 678
Intergovernmental revenue	1 306 165	10 314	22 556	13 957	20 583	15 853	142 598
From Federal Government	1 233 502	483	4 565	7 177	7 850	1 545	48 479
From State governments	—	7 053	16 856	6 705	12 641	11 999	91 501
From local governments	72 663	2 778	1 135	75	92	2 309	2 618
General revenue from own sources	2 773 675	79 173	130 629	76 654	84 481	71 592	530 080
Taxes	2 310 313	34 132	76 319	17 603	47 708	41 556	223 422
Property	727 175	18 497	38 073	7 323	25 864	20 728	172 898
General sales	466 557	—	—	—	—	—	—
Selective sales	207 839	13 543	33 745	9 293	18 338	18 578	41 073
Income	777 951	—	—	—	—	—	—
Other	130 791	2 092	4 501	987	3 506	2 250	9 451
Current charges	220 338	31 565	22 120	22 972	18 357	21 147	111 502
Miscellaneous revenue	243 024	13 476	32 190	36 079	18 416	8 889	195 156
Utility and liquor store revenue	52 468	21 215	37 339	110 470	8 974	7 551	637 724
Insurance trust revenue	191 102	12 153	35 159	10 542	20 721	14 348	88 766
Expenditure	4 512 647	121 529	185 532	203 332	109 744	96 535	1 396 471
By character and object:							
Intergovernmental	122 206	—	—	—	—	—	11 777
To State governments	—	—	—	—	—	—	11 603
To local governments	122 206	—	—	—	—	—	174
Current operation	3 346 181	87 708	137 142	126 174	90 092	83 141	791 124
Capital outlay	425 360	25 011	28 093	41 503	6 434	7 058	301 690
Construction	312 694	24 606	27 289	41 352	4 680	6 606	192 580
Assistance and subsidies	113 150	—	—	—	—	—	3 861
Interest on debt	221 605	5 690	9 312	31 281	7 886	1 652	258 804
Insurance benefits and repayments	284 145	3 120	10 985	4 374	5 332	4 684	29 215
Exhibit—Salaries and wages	1 711 062	41 257	90 598	48 136	68 130	57 067	271 591
General expenditure	4 142 020	80 068	138 031	94 129	92 798	82 192	694 850
Current expenditure	3 745 435	74 223	117 230	71 373	90 842	77 730	540 763
Intergovernmental expenditure	122 206	—	—	—	—	—	11 777
Capital outlay	396 585	5 845	20 801	22 756	1 956	4 462	154 087
General expenditure by function:							
Education services:							
Education	673 898	—	—	—	—	—	—
Elementary and secondary education	573 163	—	—	—	—	—	—
Higher education	100 735	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	19 516	2 541	—	—	947	—	7 994
Social services and income maintenance:							
Public welfare	672 426	—	—	—	—	179	13 362
Hospitals	286 312	—	—	—	—	—	17 637
Health	156 704	1 585	—	671	—	38	11 782
Other	11 035	—	—	—	—	—	—
Transportation:							
Highways	124 466	9 519	6 533	5 485	4 111	5 170	32 796
Capital outlay	96 141	2 908	3 616	707	468	663	11 619
Air transportation	—	156	2 283	6 433	—	—	38 133
Parking facilities	1 216	1 403	3 028	—	—	1 168	4 062
Other	122 206	331	72	—	1 206	—	43 034
Public safety:							
Police protection	275 728	14 803	37 381	13 154	22 658	22 365	73 542
Fire protection	97 623	6 172	14 211	6 838	12 730	13 071	47 624
Correction	400 710	—	—	—	—	463	56 397
Protective inspection and regulation	49 536	132	3 661	1 102	100	1 985	4 847
Environment and housing:							
Natural resources	—	451	—	90	—	3	820
Sewerage	128 868	9 422	—	12 002	9 040	13 109	37 139
Capital outlay	45 678	7	—	5 703	—	2 582	10 941
Solid waste management	40 868	11 206	7 996	5 330	9 052	6 731	39 013
Parks and recreation	60 116	9 988	29 868	2 895	6 739	6 808	30 122
Housing and community development	246 694	539	3 374	1 902	2 605	358	37 057
Government administration:							
Financial administration	53 816	2 431	6 974	2 801	2 172	2 878	15 382
Judicial and legal	122 207	519	1 081	649	443	631	14 823
General public buildings	50 243	—	—	—	—	7 489	—
Other	37 074	1 999	2 279	2 295	1 512	1 798	8 294
Interest on general debt	215 504	3 149	7 092	16 275	7 570	853	113 525
General expenditure, n.e.c.	295 254	3 722	12 198	16 207	11 913	4 584	39 976
Utility and liquor store expenditure	86 482	38 341	36 516	104 829	11 614	9 659	672 406
Insurance trust expenditure	284 145	3 120	10 985	4 374	5 332	4 684	29 215
Debt outstanding	3 422 990	130 405	129 050	451 971	78 965	34 135	4 296 984
Long-term	3 422 990	130 405	129 050	451 971	78 965	34 135	4 296 984
Education	—	—	—	—	—	—	—
Public debt for private purposes	539 182	13 665	4 635	4 745	71 985	—	1 042 854
Utility	17 221	70 526	26 292	257 542	5 576	14 975	2 626 467
Other and unallocable	2 866 587	46 214	98 123	189 684	1 394	19 160	627 663
Long-term debt issued	484 290	82 157	20 100	100 366	63 745	5 000	492 062
Long-term debt retired	104 372	32 299	24 665	5 928	69 750	2 686	263 378
Cash and security holdings	2 500 695	246 721	369 979	324 546	307 338	244 396	3 122 114
Exhibit—City contribution to own retirement systems	193 300	3 061	10 726	2 382	5 867	5 012	40 041

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						Georgia	
	Miami	Miami Beach	Orlando	St. Petersburg	Tallahassee	Tampa	Albany	Atlanta
	99	100	101	102	103	104	105	106
Population, 1988	371 100	92 600	156 000	235 500	125 600	281 800	83 500	420 200
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	12/31
Revenue	372 067	138 118	727 779	278 125	279 891	429 337	115 179	801 199
General revenue	308 798	130 882	424 331	225 002	108 920	329 495	42 869	679 756
Intergovernmental revenue	65 669	12 793	86 640	23 489	15 323	54 213	11 043	165 622
From Federal Government	29 338	2 616	42 463	5 452	3 550	15 277	2 625	70 476
From State governments	30 349	7 561	28 536	17 425	9 528	27 506	1 256	9 206
From local governments	5 982	2 616	15 641	612	2 245	11 350	7 162	85 940
General revenue from own sources	243 129	118 089	337 691	201 513	93 597	275 282	31 826	514 134
Taxes	163 365	74 898	70 882	79 009	21 369	111 216	14 613	208 939
Property	120 451	41 720	29 169	48 384	7 184	43 847	8 340	113 292
General sales	—	—	—	—	—	—	—	—
Selective sales	—	—	35 262	26 996	12 744	57 812	4 504	64 358
Income	—	—	—	—	—	—	—	—
Other	8 386	4 141	6 451	3 629	1 441	9 557	1 769	31 289
Current charges	50 319	25 169	146 810	44 540	38 275	91 430	10 699	193 910
Miscellaneous revenue	29 445	18 022	119 999	77 964	33 953	72 636	6 514	111 285
Utility and liquor store revenue	—	7 236	291 209	39 473	159 064	23 938	67 310	62 270
Insurance trust revenue	63 269	—	12 239	13 650	11 907	75 904	5 000	59 173
Expenditure	355 389	165 087	937 379	285 549	266 571	435 877	113 449	740 620
By character and object:	—	—	—	—	—	—	—	—
Intergovernmental	2 632	—	—	—	—	—	198	32 381
To State governments	—	—	—	—	—	—	—	11 315
To local governments	2 632	—	—	—	—	—	—	21 066
Current operation	235 001	116 404	358 762	171 623	171 093	188 833	99 234	381 404
Capital outlay	52 343	42 748	437 527	62 946	59 579	131 989	10 098	189 168
Construction	37 154	41 717	404 354	61 869	59 293	129 232	5 734	125 576
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	34 356	5 935	137 049	38 607	31 020	90 248	2 047	81 022
Insurance benefits and repayments	31 057	—	4 041	12 373	4 879	24 807	1 872	56 645
Exhibit—Salaries and wages	152 257	63 527	143 725	89 926	56 722	115 084	25 718	215 042
General expenditure	324 332	156 219	618 290	225 607	135 375	361 274	50 241	582 052
Current expenditure	271 989	114 531	249 163	176 243	97 166	254 730	42 077	446 451
Intergovernmental expenditure	2 632	—	—	—	—	—	198	32 381
Capital outlay	52 343	41 688	369 127	49 364	38 209	106 544	8 164	135 601
General expenditure by function:	—	—	—	—	—	—	—	—
Education services:	—	—	—	—	—	—	—	—
Education	50	—	—	—	—	—	—	17 179
Elementary and secondary education	—	—	—	—	—	—	—	17 179
Higher education	50	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	—	66	60	2 090	—	—	—	—
Social services and income maintenance:	—	—	—	—	—	—	—	—
Public welfare	830	102	—	—	94	—	—	1 910
Hospitals	—	20	—	—	103	—	—	—
Health	60	4 508	—	4 644	101	3 515	—	—
Other	—	—	—	—	—	—	—	—
Transportation:	—	—	—	—	—	—	—	—
Highways	10 716	3 733	18 951	19 813	14 576	17 126	1 880	26 749
Capital outlay	3 561	1 812	11 381	8 889	7 895	10 219	8	2 935
Air transportation	—	—	281 266	533	25 874	—	1 437	84 827
Parking facilities	8 505	12 052	14 185	4 738	—	13 657	—	—
Other	—	—	—	5 484	—	—	—	—
Public safety:	—	—	—	—	—	—	—	—
Police protection	80 402	24 910	29 456	34 149	15 506	41 752	6 486	67 681
Fire protection	41 121	8 719	17 810	13 059	9 254	18 873	4 598	36 825
Correction	—	—	—	—	—	—	198	11 530
Protective inspection and regulation	3 309	1 878	2 411	2 808	1 102	3 718	424	4 508
Environment and housing:	—	—	—	—	—	—	—	—
Natural resources	—	6	3 802	—	—	12 329	—	982
Sewerage	4 311	7 853	54 605	—	15 895	49 981	4 288	47 563
Capital outlay	3 622	198	33 592	—	6 294	30 596	242	21 690
Solid waste management	28 614	4 139	9 891	25 413	8 218	22 852	4 483	23 594
Parks and recreation	44 792	56 811	34 928	47 165	9 517	72 340	3 191	57 176
Housing and community development	21 847	2 536	2 102	3 718	910	5 630	4 752	19 861
Government administration:	—	—	—	—	—	—	—	—
Financial administration	12 197	4 672	11 205	7 195	2 542	7 811	840	14 339
Judicial and legal	2 817	840	1 248	1 271	699	822	144	8 931
General public buildings	3 509	—	—	—	—	—	360	11 016
Other	8 302	2 278	3 991	2 459	2 352	2 004	2 696	9 044
Interest on general debt	34 356	5 917	68 428	35 887	20 787	80 610	1 917	73 974
General expenditure, n.e.c.	18 594	15 179	63 951	15 181	7 845	8 254	12 547	64 363
Utility and liquor store expenditure	—	8 868	315 048	47 569	126 317	49 796	61 336	101 923
Insurance trust expenditure	31 057	—	4 041	12 373	4 879	24 807	1 872	56 645
Debt outstanding	560 208	107 650	2 127 346	542 974	404 029	1 216 618	26 003	1 068 848
Long-term	560 208	107 650	2 127 346	542 974	404 029	1 216 554	24 757	1 068 848
Education	—	—	—	—	—	—	—	35 960
Public debt for private purposes	—	—	4 315	290 442	59 328	41 323	—	196 932
Utility	—	255	823 610	31 564	115 483	201 782	1 335	76 805
Other and unallocable	560 208	107 395	1 299 421	220 968	229 218	973 449	23 422	759 151
Long-term debt issued	102 255	16 935	616 703	51 519	21 220	34 785	—	42 924
Long-term debt retired	44 650	17 165	597 099	13 623	7 393	49 332	833	169 652
Cash and security holdings	821 654	91 357	1 220 427	664 358	621 499	1 175 754	73 537	1 401 028
Exhibit—City contribution to own retirement systems	22 271	—	3 635	12 241	7 856	7 977	6 556	56 676

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Con.			Hawaii—Honolulu	Idaho—Boise City	Illinois	
	Columbus	Macon	Savannah			Aurora	Chicago
	107	108	109	110	111	112	113
Population, 1988	177 700	117 900	146 000	838 500	114 600	91 200	2 977 500
Date of end of fiscal year	6/30	6/30	12/31	6/30	9/30	12/31	12/31
Revenue	138 722	63 313	144 012	1 095 025	67 751	64 798	3 776 971
General revenue	123 889	56 597	118 573	1 018 459	67 455	50 270	3 033 173
Intergovernmental revenue	41 690	20 590	32 789	115 989	14 932	10 631	752 154
From Federal Government	7 404	2 319	9 120	66 073	9 494	103	265 888
From State governments	15 510	1 008	4 212	48 958	4 834	10 526	396 516
From local governments	18 776	17 263	19 457	958	604	—	89 750
General revenue from own sources	82 199	36 007	85 784	902 470	52 523	39 639	2 281 019
Taxes	54 680	23 510	37 407	387 414	24 291	30 579	1 597 179
Property	32 556	9 919	20 173	302 150	20 825	13 814	626 619
General sales	—	—	—	—	—	13 628	283 538
Selective sales	—	—	—	—	—	1 884	547 878
Income	14 933	10 963	13 014	54 260	1 315	—	—
Other	7 191	2 628	4 220	31 004	2 151	1 253	139 144
Current charges	14 726	5 319	27 346	95 050	22 242	3 478	468 011
Miscellaneous revenue	12 793	7 178	21 031	420 006	5 990	5 582	215 829
Utility and liquor store revenue	9 774	1 001	15 416	76 566	296	9 143	206 585
Insurance trust revenue	5 059	5 715	10 023	—	—	5 385	537 213
Expenditure	121 569	60 393	151 404	908 508	73 668	59 267	3 407 515
By character and object:							
Intergovernmental	7 296	2 273	1 774	—	18	—	84 142
To State governments	113	257	—	—	—	—	16 309
To local governments	7 183	2 016	1 774	—	18	—	67 833
Current operation	82 541	44 516	98 288	573 606	50 508	43 616	2 219 748
Capital outlay	21 784	8 890	38 549	266 219	21 364	9 677	497 489
Construction	13 431	3 364	38 077	214 831	16 905	6 185	470 026
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	7 153	2 589	10 864	68 683	1 778	3 419	257 408
Insurance benefits and repayments	2 795	2 125	1 929	—	—	2 555	348 728
Exhibit—Salaries and wages	44 224	27 080	40 389	274 215	30 200	19 770	1 441 482
General expenditure	99 641	56 783	127 670	726 484	71 732	44 401	2 865 444
Current expenditure	83 485	48 160	97 775	538 953	50 372	40 646	2 398 633
Intergovernmental expenditure	7 296	2 273	1 774	—	18	—	84 142
Capital outlay	16 156	8 623	29 895	187 531	21 360	3 755	466 811
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	543
Elementary and secondary education	—	—	—	—	—	—	543
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	—	—	—	419	2 657	1 830	46 868
Social services and income maintenance:							
Public welfare	5 440	—	685	—	—	—	82 732
Hospitals	—	—	—	—	—	—	—
Health	983	—	—	8 193	296	204	78 967
Other	—	—	—	—	—	—	—
Transportation:							
Highways	6 030	3 236	4 366	39 665	485	7 308	326 907
Capital outlay	2 356	278	—	11 213	70	322	173 758
Air transportation	865	1 053	12 114	—	4 856	1 309	327 660
Parking facilities	—	—	1 093	1 647	4 313	529	5 893
Other	—	834	—	—	—	—	48 532
Public safety:							
Police protection	17 048	11 854	16 244	95 808	8 473	9 793	535 055
Fire protection	9 153	10 644	8 231	40 020	9 768	5 956	210 012
Correction	5 257	365	1 274	—	—	—	—
Protective inspection and regulation	528	726	1 178	4 962	1 260	1 054	20 855
Environment and housing:							
Natural resources	—	—	—	3 801	—	—	—
Sewerage	11 340	184	9 466	64 001	13 191	—	78 215
Capital outlay	5 627	—	4 660	31 744	8 521	—	28 112
Solid waste management	4 998	3 148	9 368	72 573	5 071	1 981	137 314
Parks and recreation	3 723	3 603	6 527	69 583	5 275	1 278	41 117
Housing and community development	5 904	2 916	6 230	70 924	6 627	88	128 195
Government administration:							
Financial administration	1 876	607	3 127	30 308	2 727	1 017	55 689
Judicial and legal	4 141	514	1 103	14 658	1 283	484	17 843
General public buildings	1 805	1 512	—	38 776	458	213	22 837
Other	4 979	5 615	4 268	15 509	1 086	1 161	29 160
Interest on general debt	1 475	2 524	6 636	66 770	1 778	3 296	246 504
General expenditure, n.e.c.	14 096	7 448	35 760	88 867	2 128	6 900	424 546
Utility and liquor store expenditure	19 133	1 485	21 805	182 024	1 936	12 311	193 343
Insurance trust expenditure	2 795	2 125	1 929	—	—	2 555	348 728
Debt outstanding	126 541	31 472	190 732	804 916	30 330	76 511	4 297 701
Long-term	126 541	31 472	190 732	804 916	17 830	76 511	4 297 701
Education	—	5 465	—	634	—	—	10 500
Public debt for private purposes	23 270	11 889	54 700	—	—	36 835	1 265 002
Utility	72 335	1 695	56 177	54 385	—	2 290	248 994
Other and unallocable	30 936	12 423	79 855	749 897	17 830	37 386	2 773 205
Long-term debt issued	17 500	2 040	48 330	239 460	5 569	30 100	939 315
Long-term debt retired	4 216	4 871	32 743	28 009	895	6 542	372 688
Cash and security holdings	124 938	102 582	199 930	664 118	26 929	121 403	6 597 623
Exhibit—City contribution to own retirement systems	6 996	2 337	1 915	—	—	2 158	150 961

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.							Indiana	
	Decatur	Joliet	Naperville	Peoria	Rockford	Springfield	Evansville	Fort Wayne	
	114	115	116	117	118	119	120	121	
Population, 1988	86 200	74 500	79 600	109 600	134 500	99 900	132 200	181 400	
Date of end of fiscal year	4/30	12/31	12/31	12/31	12/31	2/28	12/31	12/31	
Revenue	57 427	73 284	125 555	82 665	94 144	162 061	73 108	103 234	
General revenue	42 913	58 801	59 863	72 907	72 564	65 322	60 458	81 634	
Intergovernmental revenue	9 981	11 138	7 550	18 439	24 484	11 282	16 298	21 081	
From Federal Government	2 688	1 742	257	5 462	4 009	2 029	3 938	4 157	
From State governments	6 983	9 396	7 175	12 933	18 681	9 196	11 653	15 814	
From local governments	310	—	118	44	1 774	57	707	1 110	
General revenue from own sources	32 932	47 663	52 313	54 468	48 100	54 040	44 160	60 553	
Taxes	22 383	28 720	30 931	40 007	35 346	31 967	18 785	31 326	
Property	7 193	10 773	14 411	13 569	19 916	5 982	18 004	30 939	
General sales	7 543	12 567	7 668	20 169	10 041	22 316	—	—	
Selective sales	6 907	2 481	8 144	3 915	1 685	2 855	—	—	
Income	—	—	—	—	—	—	—	—	
Other	740	2 899	708	2 354	3 704	814	781	387	
Current charges	1 134	6 081	8 742	2 293	4 582	5 678	19 744	20 607	
Miscellaneous revenue	9 415	12 862	12 640	12 168	8 172	16 395	5 631	8 620	
Utility and liquor store revenue	9 892	9 831	63 743	—	10 361	90 992	9 678	17 580	
Insurance trust revenue	4 622	4 652	1 949	9 758	11 219	5 747	2 972	4 020	
Expenditure	50 374	71 639	137 285	69 141	91 500	157 280	84 589	97 601	
By character and object:									
Intergovernmental	419	—	3	—	916	787	523	—	
To State governments	—	—	—	—	225	—	111	—	
To local governments	419	—	3	—	691	787	412	—	
Current operation	33 484	40 942	81 086	47 569	54 729	115 570	65 543	72 496	
Capital outlay	6 795	15 588	48 471	9 051	25 184	22 838	10 594	12 347	
Construction	5 001	4 122	41 957	7 382	11 633	20 984	8 086	8 966	
Assistance and subsidies	—	—	—	—	—	—	—	—	
Interest on debt	7 681	12 937	7 409	8 338	5 897	15 276	2 473	5 281	
Insurance benefits and repayments	1 995	2 172	316	4 183	4 774	2 809	5 456	7 477	
Exhibit—Salaries and wages	17 184	20 009	22 115	21 136	30 214	57 400	32 041	40 225	
General expenditure	37 250	51 961	64 226	64 958	69 326	56 472	68 269	71 769	
Current expenditure	30 940	46 492	41 365	55 907	54 171	54 091	58 600	61 137	
Intergovernmental expenditure	419	—	3	—	916	787	523	—	
Capital outlay	6 310	5 469	22 861	9 051	15 155	2 381	9 669	10 632	
General expenditure by function:									
Education services:									
Education	—	—	—	—	212	—	—	—	
Elementary and secondary education	—	—	—	—	212	—	—	—	
Higher education	—	—	—	—	—	—	—	—	
Other	—	—	—	—	—	—	—	—	
Libraries	2 309	1 695	3 113	2 462	3 289	2 727	456	—	
Social services and income maintenance:									
Public welfare	—	—	—	—	3 299	—	—	—	
Hospitals	—	—	—	—	61	40	2 089	1 908	758
Health	—	—	—	—	—	—	—	—	
Other	—	—	—	—	—	—	—	—	
Transportation:									
Highways	6 090	5 634	12 719	13 179	17 397	7 927	6 357	6 760	
Capital outlay	2 677	687	6 079	3 917	11 346	899	45	679	
Air transportation	—	—	—	—	—	—	1 869	—	
Parking facilities	448	381	994	732	414	854	1 504	761	
Other	—	—	—	—	—	—	2	—	
Public safety:									
Police protection	6 717	7 867	10 203	11 121	13 791	9 046	9 140	12 313	
Fire protection	6 123	4 968	5 552	7 806	10 882	8 235	9 278	7 863	
Correction	419	—	—	—	—	—	—	—	
Protective inspection and regulation	579	235	668	1 038	852	672	459	—	
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	200	
Sewerage	660	1 993	2 631	527	17	1 637	12 634	8 595	
Capital outlay	298	—	—	243	—	123	2 026	1 684	
Solid waste management	256	1 449	3 449	58	4 062	—	—	—	
Parks and recreation	52	123	1 280	281	222	2 638	9 171	7 208	
Housing and community development	3 562	3 297	256	3 863	4 871	2 173	3 276	3 286	
Government administration:									
Financial administration	827	699	1 337	995	1 617	1 671	121	1 330	
Judicial and legal	248	333	554	244	955	931	400	307	
General public buildings	203	345	10 909	1 384	441	643	306	—	
Other	824	1 544	1 999	5 536	2 181	972	1 420	4 070	
Interest on general debt	4 869	10 938	5 521	8 338	4 320	6 938	2 424	3 455	
General expenditure, n.e.c.	3 064	10 460	3 041	7 333	464	7 319	7 544	14 863	
Utility and liquor store expenditure	11 129	17 506	72 743	—	17 400	97 999	10 864	18 355	
Insurance trust expenditure	1 995	2 172	316	4 183	4 774	2 809	5 456	7 477	
Debt outstanding	109 627	171 244	110 914	129 611	84 600	263 234	63 082	83 999	
Long-term	109 627	171 244	110 914	128 611	84 600	263 234	63 082	83 999	
Education	—	—	—	—	—	—	—	—	
Public debt for private purposes	46 137	92 848	16 775	60 790	15 509	56 310	686	9 746	
Utility	43 300	42 695	21 850	—	20 426	133 915	740	26 050	
Other and unallocable	20 190	35 701	72 289	67 821	48 665	73 009	61 656	48 203	
Long-term debt issued	4 900	19 200	15 000	8 970	18 525	63 585	26 200	—	
Long-term debt retired	5 438	24 583	8 160	4 757	2 547	11 749	5 224	6 618	
Cash and security holdings	135 893	193 014	111 786	200 495	185 513	232 225	53 589	27 334	
Exhibit—City contribution to own retirement systems	1 162	2 173	1 035	1 497	3 159	2 684	3 110	3 746	

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Indiana—Con.					Iowa			
	Gary	Hammond	Indianapolis	South Bend	Cedar Rapids	Davenport	Des Moines	Sioux City	
	122	123	124	125	126	127	128	129	
Population, 1988	132 500	84 600	727 100	106 200	110 300	97 100	192 900	79 200	
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30	
Revenue, total	71 390	85 184	891 533	96 737	110 855	92 690	198 535	84 469	
General revenue	68 550	75 545	865 933	76 239	96 879	88 130	166 286	75 311	
Intergovernmental revenue	17 602	14 235	256 977	21 362	15 231	16 886	19 927	13 365	
From Federal Government	3 001	1 943	71 335	7 957	5 700	4 408	4 141	5 308	
From State governments	14 598	12 292	184 394	13 105	9 315	12 478	15 605	7 485	
From local governments	3	—	1 248	300	216	—	181	571	
General revenue from own sources	50 948	61 310	608 956	54 877	81 648	71 244	146 359	61 946	
Taxes	30 855	24 259	387 546	26 258	34 880	38 552	72 599	28 141	
Property	30 487	23 646	313 631	25 951	32 556	27 389	66 207	19 763	
General sales	—	—	—	—	—	9 310	—	5 998	
Selective sales	—	—	16 286	—	1 374	976	5 169	1 921	
Income	—	—	47 127	—	—	—	—	—	
Other	368	613	10 502	307	950	877	1 223	459	
Current charges	10 818	11 319	167 866	16 921	22 339	14 160	46 426	13 350	
Miscellaneous revenue	9 275	25 732	53 544	11 698	24 429	18 532	27 335	20 455	
Utility and liquor store revenue	—	8 481	7 694	18 799	6 678	336	19 727	6 060	
Insurance trust revenue	2 840	1 158	17 906	1 699	7 298	4 224	12 522	3 098	
Expenditure, total	70 398	75 114	952 330	79 282	107 053	80 915	205 360	63 951	
By character and object:									
Intergovernmental	—	—	7 581	—	—	—	9 284	26	
To State governments	—	—	7 326	—	—	—	9 284	—	
To local governments	—	—	255	—	—	—	9 284	26	
Current operation	54 102	55 972	587 655	57 161	65 108	51 350	132 053	44 760	
Capital outlay	3 647	11 995	245 006	15 037	29 685	9 738	33 365	9 818	
Construction	314	10 249	153 555	12 744	26 283	8 327	30 793	9 400	
Assistance and subsidies	—	—	31 088	—	—	—	—	—	
Interest on debt	9 650	4 957	49 955	2 435	9 778	17 898	24 667	7 182	
Insurance benefits and repayments	2 999	2 190	31 065	4 649	2 482	1 929	5 991	2 165	
Exhibit—Salaries and wages	30 499	26 898	295 093	34 068	33 838	25 710	56 356	20 630	
General expenditure	67 399	67 237	899 414	69 582	89 338	76 474	182 496	55 820	
Current expenditure	63 752	55 243	655 185	55 365	66 122	66 745	149 131	46 685	
Intergovernmental expenditure	—	—	7 581	—	—	—	9 284	26	
Capital outlay	3 647	11 994	244 229	14 217	23 216	9 729	33 365	9 135	
General expenditure by function:									
Education services:									
Education	—	—	167	—	—	—	—	—	
Elementary and secondary education	—	—	167	—	—	—	—	—	
Higher education	—	—	—	—	—	—	—	—	
Other	—	—	—	—	—	—	—	—	
Libraries	—	—	—	—	2 768	1 827	3 826	4 591	
Social services and income maintenance:									
Public welfare	—	—	58 881	—	—	231	3 607	—	
Hospitals	—	—	128 479	—	—	—	—	—	
Health	4 819	699	26 758	531	2 638	1 254	972	145	
Other	—	—	—	—	—	—	—	—	
Transportation:									
Highways	5 474	4 157	49 179	4 208	13 064	13 158	22 716	7 732	
Capital outlay	135	1 062	15 165	64	4 652	6 075	8 003	3 378	
Air transportation	811	—	57 723	—	3 105	391	17 590	1 072	
Parking facilities	—	—	1 670	612	9 765	589	8 630	950	
Other	—	22	—	—	—	—	—	—	
Public safety:									
Police protection	6 441	7 033	166 370	8 035	8 748	7 858	22 054	7 104	
Fire protection	6 343	5 503	31 962	5 840	7 120	6 948	14 591	5 663	
Correction	—	23	27 731	—	—	—	345	26	
Protective inspection and regulation	—	—	5 397	31	98	750	1 190	79	
Environment and housing:									
Natural resources	—	9	20 788	—	—	—	—	—	
Sewerage	5 786	17 909	67 078	21 178	10 735	7 266	18 387	3 965	
Capital outlay	—	9 304	10 900	13 286	4 277	1 633	1 218	738	
Solid waste management	1 331	1 622	17 462	1 426	4 172	1 528	6 491	1 860	
Parks and recreation	4 367	2 856	21 626	6 848	6 930	5 468	11 459	4 696	
Housing and community development	800	1 577	47 229	3 517	4 701	2 953	3 934	5 578	
Government administration:									
Financial administration	5 273	50	22 440	3 253	803	1 297	2 932	953	
Judicial and legal	963	930	25 536	277	362	387	907	418	
General public buildings	630	663	4 382	297	—	768	1 649	424	
Other	3 487	883	13 660	700	1 227	592	2 796	870	
Interest on general debt	9 650	4 855	48 830	2 435	9 778	17 898	23 581	7 110	
General expenditure, n.e.c.	11 224	18 446	56 066	10 394	3 324	5 311	14 839	2 584	
Utility and liquor store expenditure	—	5 687	21 851	5 051	15 233	2 512	16 873	5 966	
Insurance trust expenditure	2 999	2 190	31 065	4 649	2 482	1 929	5 991	2 165	
Debt outstanding	120 969	56 035	952 927	29 913	131 818	223 937	306 133	92 694	
Long-term	120 969	56 035	922 756	29 913	131 818	223 937	306 133	92 694	
Education	—	—	—	—	—	—	—	—	
Public debt for private purposes	86 167	8 432	22 928	4 613	66 888	168 277	81 179	56 784	
Utility	—	1 980	10 767	—	—	—	14 625	1 721	
Other and unallocable	34 802	45 623	889 061	25 300	64 930	55 660	210 329	34 189	
Long-term debt issued	—	5 000	36 150	9 500	33 820	—	36 789	10 325	
Long-term debt retired	5 504	4 147	35 106	2 955	8 717	8 820	48 058	9 386	
Cash and security holdings	97 909	34 520	610 379	21 942	230 147	242 999	341 451	125 645	
Exhibit—City contribution to own retirement systems	—	916	19 466	2 380	89	1 811	4 455	1 623	

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Kansas				Kentucky		Louisiana	
	Kansas City	Overland Park	Topeka	Wichita	Lexington-Fayette	Louisville	Baton Rouge	Kenner
	130	131	132	133	134	135	136	137
Population, 1988	160 600	106 900	122 400	295 300	225 700	281 900	360 300	75 100
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	12/31	6/30
Revenue, total	215 820	56 564	106 703	303 713	219 119	277 003	385 570	37 181
General revenue								
Intergovernmental revenue								
From Federal Government	24 734	10 759	11 827	41 117	32 676	38 772	41 015	20 507
From State governments	2 954	1 152	3 550	—	17 935	27 672	18 181	2 653
From local governments	7 859	5 488	5 929	13 107	14 541	11 100	21 070	1 323
13 921	4 119	2 348	28 010	200	—	—	1 764	16 531
General revenue from own sources	191 086	45 805	83 728	204 944	172 758	183 363	308 520	16 209
Taxes	50 844	34 879	43 713	72 969	96 486	141 026	171 914	7 894
Property	36 711	12 692	23 237	48 795	18 956	36 927	53 236	4 222
General sales	5 150	16 363	14 727	—	—	—	75 337	—
Selective sales	8 791	4 692	5 096	21 104	15 567	17 581	32 655	2 236
Income	—	—	—	—	60 860	85 114	—	—
Other	192	1 132	653	3 070	1 103	1 404	10 686	1 436
Current charges	17 458	2 608	14 708	49 508	43 047	19 580	74 075	5 481
Miscellaneous revenue	122 784	8 318	25 307	82 467	33 225	22 757	62 531	2 834
Utility and liquor store revenue	—	—	11 148	20 196	972	54 868	2 786	—
Insurance trust revenue	—	—	—	37 456	12 713	—	33 249	465
Expenditure, total	211 517	52 175	118 575	237 302	219 988	369 563	367 676	41 713
By character and object:								
Intergovernmental	1 229	144	19	—	—	6 828	1 599	—
To State governments	—	144	18	—	—	—	452	—
To local governments	1 229	—	1	—	—	6 828	1 147	—
Current operation	86 976	33 027	76 473	131 934	143 924	198 081	245 633	29 942
Capital outlay	944	15 670	20 250	32 899	42 770	140 526	50 352	8 331
Construction	409	13 504	15 888	31 300	23 500	59 060	30 517	7 461
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	122 368	3 334	21 833	58 072	26 585	24 128	51 454	3 036
Insurance benefits and repayments	—	—	—	14 397	6 709	—	18 638	404
Exhibit—Salaries and wages	43 102	11 962	37 300	64 195	87 927	99 368	120 959	14 934
General expenditure	211 517	52 175	105 150	202 851	208 664	315 194	344 213	41 309
Current expenditure	210 573	36 505	86 910	171 460	165 983	194 768	293 914	32 978
Intergovernmental expenditure	1 229	144	19	—	—	6 828	1 599	—
Capital outlay	944	15 670	18 240	31 391	42 681	120 426	50 299	8 331
General expenditure by function:								
Education services:								
Education	—	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	—	—	—	4 220	5 364	7 516	7 277	—
Social services and income maintenance:								
Public welfare	—	785	—	—	6 123	3 362	1 453	414
Hospitals	—	—	—	—	—	2 978	21 022	—
Health	964	179	5 148	1 332	9 919	1 017	6 016	—
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	10 120	21 392	12 120	30 407	11 175	7 207	13 503	2 901
Capital outlay	535	13 605	5 164	17 630	1 133	—	434	34
Air transportation	—	—	—	22 667	11 504	—	8 654	—
Parking facilities	621	—	1 030	—	2 450	1 943	303	—
Other	669	—	—	—	—	—	—	430
Public safety:								
Police protection	18 859	8 329	13 801	22 795	19 147	36 000	38 895	5 925
Fire protection	17 650	5 375	9 670	15 471	18 962	20 786	17 642	2 826
Correction	—	—	—	364	4 158	—	14 468	250
Protective inspection and regulation	130	—	704	2 892	831	4 138	2 201	628
Environment and housing:								
Natural resources	—	—	—	—	—	—	—	—
Sewerage	9 087	—	8 250	13 510	20 135	—	51 290	4 088
Capital outlay	—	—	1 757	6 972	10 315	—	22 070	—
Solid waste management	1 636	—	13	1 868	8 663	17 951	13 374	1 433
Parks and recreation	3 906	5 210	11 030	10 407	8 380	15 586	16 120	10 306
Housing and community development	3 613	166	4 424	264	13 575	17 130	10 476	2 743
Government administration:								
Financial administration	1 223	1 744	792	1 989	2 495	8 178	9 432	730
Judicial and legal	1 456	1 311	855	2 309	2 152	2 843	18 930	728
General public buildings	3 337	747	6 981	1 476	5 576	14 247	7 260	2 155
Other	2 996	3 602	6 134	1 518	12 189	2 540	3 966	1 252
Interest on general debt	122 368	3 334	20 699	55 983	26 585	19 900	51 450	3 036
General expenditure, n.e.c.	12 882	1	3 499	13 379	19 261	131 872	30 481	1 464
Utility and liquor store expenditure	—	—	13 425	20 054	4 615	54 369	4 825	—
Insurance trust expenditure	—	—	—	14 397	6 709	—	18 638	404
Debt outstanding	1 745 344	52 625	321 592	558 604	428 945	359 191	766 115	41 460
Long-term	1 716 952	46 675	310 992	548 864	428 945	359 191	766 115	39 506
Education	—	—	—	—	7 545	—	—	—
Public debt for private purposes	1 610 050	20 395	196 580	209 250	251 233	168 392	531 470	—
Utility	—	—	18 738	24 070	—	52 905	96	—
Other and unallocable	106 902	26 280	95 674	315 544	170 167	137 894	234 549	39 506
Long-term debt issued	37 051	5 000	11 300	32 390	28 400	29 027	119 037	293
Long-term debt retired	53 834	5 195	12 060	196 119	13 609	38 546	52 776	1 608
Cash and security holdings	1 678 939	47 650	238 436	587 300	437 422	323 475	1 049 818	25 655
Exhibit—City contribution to own retirement systems	—	—	—	10 201	4 329	—	9 531	208

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

(Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text)

Item	Louisiana—Con.				Maine—Portland	Maryland—Baltimore	Massachusetts	
	Lafayette	New Orleans	Shreveport	Terrebonne Parish Consolidated Government			Boston	Brockton
	138	139	140	141			144	145
Population, 1988	89 400	531 700	218 000	98 000	61 300	751 400	577 800	92 400
Date of end of fiscal year	10/31	12/31	12/31	6/30	12/31	6/30	6/30	6/30
Revenue, total	190 999	715 547	170 401	162 341	121 256	1 864 568	1 805 126	138 748
General revenue	70 587	634 074	147 942	128 587	121 256	1 655 329	1 603 121	132 808
Intergovernmental revenue	6 393	126 612	28 740	18 337	19 394	802 238	746 335	73 780
From Federal Government	5 427	88 064	22 154	8 087	2 544	61 472	70 868	7 270
From State governments	707	38 538	6 348	10 250	16 398	699 731	673 446	66 510
From local governments	259	10	238	—	452	41 035	2 021	—
General revenue from own sources	64 194	507 462	119 202	110 250	101 862	853 091	856 786	59 028
Taxes	31 632	271 813	75 354	38 575	69 334	640 403	575 770	48 592
Property	4 499	122 714	27 875	18 163	68 120	436 925	532 536	48 089
General sales	23 615	83 566	37 507	18 812	—	—	—	—
Selective sales	737	46 687	5 668	471	—	44 752	27 678	—
Income	—	—	—	—	—	120 198	—	—
Other	2 781	18 846	4 304	1 129	1 214	38 528	15 556	503
Current charges	12 489	139 681	22 530	61 220	23 487	94 642	178 761	8 927
Miscellaneous revenue	20 073	95 968	21 318	10 455	9 041	118 046	102 255	1 509
Utility and liquor store revenue	118 817	49 086	15 300	33 735	—	48 182	58 454	5 940
Insurance trust revenue	1 595	32 387	7 159	19	—	161 057	143 551	—
Expenditure, total	172 528	750 453	177 624	163 327	139 354	1 611 163	1 726 341	128 385
By character and object:								
Intergovernmental	44	1 220	—	9 374	6 879	1 120	83 095	2 778
To State governments	—	—	—	488	—	—	82 077	1 353
To local governments	44	1 220	—	8 886	6 879	1 120	1 018	1 425
Current operation	106 064	450 636	112 203	118 245	107 478	1 217 941	1 262 183	120 837
Capital outlay	30 235	162 942	39 079	26 928	18 562	234 505	162 041	1 988
Construction	25 351	155 246	32 485	24 826	13 027	210 083	137 750	692
Assistance and subsidies	—	—	—	—	—	—	1 837	—
Interest on debt	34 543	107 009	20 065	8 709	6 435	83 575	51 136	2 782
Insurance benefits and repayments	1 642	28 646	6 277	71	—	74 022	166 049	—
Exhibit—Salaries and wages	25 952	184 778	65 993	41 147	49 415	787 563	809 054	103 459
General expenditure	71 886	661 828	142 505	132 387	139 354	1 494 652	1 498 114	124 171
Current expenditure	57 232	510 171	112 915	109 058	120 792	1 262 676	1 348 435	122 261
Intergovernmental expenditure	—	1 220	—	9 374	6 879	1 120	83 095	2 778
Capital outlay	14 654	151 657	29 590	23 329	18 562	231 976	149 679	1 910
General expenditure by function:								
Education services:								
Education	—	—	—	8 886	43 969	493 441	462 568	62 394
Elementary and secondary education	—	—	—	8 886	43 969	493 441	462 568	62 394
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	—	6 276	—	550	2 093	14 740	26 366	1 018
Social services and income maintenance:								
Public welfare	—	17 574	—	573	3 805	1 671	2 667	977
Hospitals	—	—	—	54 714	6 411	—	194 407	—
Health	345	10 854	—	3 756	1 000	51 905	3 730	400
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	12 099	49 328	18 960	4 014	5 515	134 291	43 458	3 903
Capital outlay	9 888	35 523	11 578	901	—	77 515	16 438	—
Air transportation	—	37 990	4 891	472	5 401	—	—	—
Parking facilities	181	4 132	—	—	190	1 372	1 115	196
Other	—	453	—	—	1 570	137	47 603	1 223
Public safety:								
Police protection	5 983	56 108	15 497	8 081	5 480	141 976	157 164	10 052
Fire protection	4 269	27 825	15 371	2 744	5 640	76 503	87 650	10 011
Correction	—	33 822	—	696	—	37 675	32 547	—
Protective inspection and regulation	—	10 496	1 064	—	306	4 171	11 900	37
Environment and housing:								
Natural resources	—	—	3 446	2 219	—	—	—	33
Sewerage	6 462	79 926	13 910	11 136	7 788	83 305	73 787	3 715
Capital outlay	1 285	44 124	7 513	9 118	1 112	23 921	15 652	922
Solid waste management	2 589	17 506	6 750	3 471	1 161	36 840	43 468	3 263
Parks and recreation	4 575	42 697	5 268	2 361	1 960	50 265	24 230	1 363
Housing and community development	4 536	63 449	10 736	2 742	1 847	64 674	54 518	1 889
Government administration:								
Financial administration	5 553	14 708	10 282	530	1 698	48 259	22 822	2 855
Judicial and legal	1 215	24 644	2 116	374	—	27 058	3 832	506
General public buildings	—	15 296	3 167	943	532	22 443	8 906	1 844
Other	975	12 270	1 632	2 296	1 024	12 453	9 058	736
Interest on general debt	21 308	103 259	13 823	7 536	6 435	81 647	50 859	2 482
General expenditure, n.e.c.	1 776	33 215	15 592	12 389	35 155	109 826	135 459	15 274
Utility and liquor store expenditure	99 000	59 979	28 842	30 669	—	42 489	62 178	4 214
Insurance trust expenditure	1 642	28 646	6 277	71	—	74 022	166 049	—
Debt outstanding	482 690	1 128 471	360 767	132 965	84 856	1 256 864	854 201	47 475
Long-term	482 690	1 125 224	344 028	126 115	84 270	1 206 298	854 201	17 285
Education	—	—	—	—	22 334	64 565	128 549	6 765
Public debt for private purposes	75 621	326 557	89 623	17 190	930	664 143	—	—
Utility	194 560	24 900	125 445	32 927	—	80 005	8 289	3 830
Other and unallocable	212 509	773 767	128 960	75 998	61 006	397 585	717 363	6 690
Long-term debt issued	9 120	—	21 447	49 515	14 475	126 505	145 234	—
Long-term debt retired	21 118	53 078	23 048	48 322	6 310	98 525	84 540	3 420
Cash and security holdings	231 524	1 197 369	304 827	101 766	29 662	2 544 555	1 396 622	13 704
Exhibit—City contribution to own retirement systems	693	23 894	3 213	—	—	33 000	126 963	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Massachusetts—Con.						
	Cambridge	Fall River	Lowell	Lynn	New Bedford	Newton	Quincy
	146	147	148	149	150	151	152
Population, 1988	90 300	88 900	94 100	77 900	94 300	82 200	82 600
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	278 973	142 900	159 789	147 010	148 408	161 292	201 639
General revenue	255 297	131 655	142 664	130 028	141 795	147 660	185 891
Intergovernmental revenue	60 677	90 359	80 575	64 769	83 767	22 257	51 125
From Federal Government	3 670	8 665	7 856	2 898	2 430	2 565	6 359
From State governments	57 007	81 694	72 719	61 673	81 337	19 621	44 738
From local governments	-	-	-	198	-	71	28
General revenue from own sources	194 620	41 296	62 089	65 259	58 028	125 403	134 766
Taxes	112 960	30 508	49 459	47 309	41 350	110 501	66 798
Property	106 203	30 052	48 332	46 566	40 568	108 227	65 838
General sales	-	-	214	20	-	-	-
Selective sales	-	-	-	-	-	-	-
Income	-	-	913	723	782	1 424	960
Other	4 160	456	-	-	-	-	-
Current charges	68 305	7 775	10 753	14 311	12 653	9 598	65 064
Miscellaneous revenue	13 355	3 013	1 877	3 639	4 025	5 304	2 904
Utility and liquor store revenue	6 359	3 058	6 153	8 240	6 613	6 064	4 919
Insurance trust revenue	17 317	8 187	10 972	8 742	-	7 568	10 829
Expenditure, total	284 783	131 426	157 365	139 193	130 286	169 483	212 430
By character and object:							
Intergovernmental	12 574	802	4 770	1 707	2 602	5 459	12 138
To State governments	12 401	353	574	1 596	658	5 375	10 033
To local governments	173	449	4 196	111	1 944	84	2 105
Current operation	215 017	113 115	129 118	117 520	123 507	134 596	177 542
Capital outlay	37 621	4 718	8 552	5 280	1 464	16 173	5 522
Construction	36 947	3 700	7 050	2 320	-	13 971	3 575
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	3 564	849	4 303	3 129	2 713	1 156	4 450
Insurance benefits and repayments	16 007	11 942	10 622	11 557	-	12 099	12 778
Exhibit—Salaries and wages	158 848	75 431	74 104	74 197	83 573	97 602	99 407
General expenditure	264 728	115 853	143 566	120 564	126 326	154 027	197 306
Current expenditure	227 169	111 415	135 096	115 284	125 449	138 203	191 910
Intergovernmental expenditure	12 574	802	4 770	1 707	2 602	5 459	12 138
Capital outlay	37 559	4 438	8 470	5 280	877	15 824	5 396
General expenditure by function:							
Education services:							
Education	69 014	53 047	67 847	51 487	65 336	65 741	60 113
Elementary and secondary education	69 014	53 047	67 847	51 487	65 336	65 741	55 366
Higher education	-	-	-	-	-	-	4 747
Other	-	-	-	-	-	-	-
Libraries	2 502	837	718	937	1 353	7 102	1 776
Social services and income maintenance:							
Public welfare	7 636	968	852	4 769	707	118	309
Hospitals	50 707	372	-	-	-	-	57 883
Health	855	2 418	1 288	767	1 832	901	442
Other	-	-	-	-	-	-	-
Transportation:							
Highways	2 845	4 954	8 362	4 161	3 692	12 430	3 995
Capital outlay	-	1 467	1 544	10	195	865	974
Air transportation	-	78	-	11	302	-	-
Parking facilities	4 132	-	3 468	635	-	-	459
Other	5 529	278	468	1 493	477	3 752	3 045
Public safety:							
Police protection	17 972	9 825	11 690	9 216	10 289	9 856	12 360
Fire protection	16 216	8 873	11 804	10 680	9 830	9 484	11 533
Correction	-	-	-	-	-	-	-
Protective inspection and regulation	2 839	525	606	753	1 556	675	680
Environment and housing:							
Natural resources	40	76	35	7	106	466	-
Sewerage	994	4 141	5 604	2 627	7 305	12 856	1 200
Capital outlay	-	750	1 082	-	217	7 856	872
Solid waste management	5 915	1 679	-	2 323	2 570	4 734	6 582
Parks and recreation	1 326	1 113	2 260	1 334	1 181	3 541	1 144
Housing and community development	1 735	3 497	7 237	4 213	-	2 550	2 210
Government administration:							
Financial administration	3 401	1 163	1 803	2 111	1 283	1 925	1 900
Judicial and legal	1 487	229	1 126	242	412	693	352
General public buildings	2 071	951	466	3 083	483	2 791	847
Other	2 200	1 065	4 818	1 350	955	1 427	1 056
Interest on general debt	3 564	808	3 971	935	2 713	1 156	4 421
General expenditure, n.e.c.	61 748	18 956	9 143	17 430	13 944	11 829	24 999
Utility and liquor store expenditure	4 048	3 631	3 177	7 072	3 960	3 357	2 346
Insurance trust expenditure	16 007	11 942	10 622	11 557	-	12 099	12 778
Debt outstanding	67 705	10 495	66 069	56 495	30 537	16 566	92 251
Long-term							
Education	67 705	9 845	29 209	41 495	15 537	14 566	85 251
Public debt for private purposes	16 405	6 145	11 955	9 251	8 280	-	7 490
Utility	-	-	600	4 750	5 215	-	440
Other and unallocable	51 300	3 100	12 504	1 894	2 042	14 566	77 321
Long-term debt issued	20 000	-	3 255	3 950	-	-	-
Long-term debt retired	9 245	2 840	4 766	2 635	3 432	3 215	5 863
Cash and security holdings	163 178	67 810	19 468	73 157	13 462	120 070	74 800
Exhibit—City contribution to own retirement systems	17 561	9 971	285	10 689	-	6 782	10 316

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Massachusetts—Con.			Michigan			
	Springfield	Worcester	Ann Arbor	Dearborn	Detroit	Flint	Grand Rapids
	153	154	155	156	157	158	159
Population, 1988	150 300	156 200	108 400	86 200	1 035 900	141 600	185 400
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	290 542	311 513	123 413	104 049	2 021 374	385 921	204 476
General revenue	278 625	299 383	98 677	84 751	1 517 483	311 527	145 279
Intergovernmental revenue	160 360	136 694	27 709	16 308	673 253	85 832	36 075
From Federal Government	7 837	14 167	8 461	2 942	113 095	3 374	10 630
From State governments	152 523	122 527	18 395	13 321	532 573	81 074	24 937
From local governments	—	—	853	45	27 585	1 384	508
General revenue from own sources	118 265	162 689	70 968	68 443	844 230	225 695	109 204
Taxes	70 975	91 160	37 187	41 374	521 506	51 279	51 458
Property	70 067	88 369	35 899	39 204	181 660	27 077	23 716
General sales	—	—	—	—	49 544	—	—
Selective sales	—	472	—	—	276 670	22 902	26 389
Income	—	—	—	—	13 632	1 300	1 353
Other	908	2 319	1 288	2 170	15 203	223 901	157 794
Current charges	38 204	64 205	22 133	15 203	228 901	34 865	34 865
Miscellaneous revenue	9 086	7 324	11 648	11 866	98 823	16 622	22 881
Utility and liquor store revenue	11 917	12 130	8 889	5 186	157 413	17 011	20 257
Insurance trust revenue	—	—	15 847	14 112	346 478	57 383	38 940
Expenditure, total	320 330	322 299	116 717	93 831	1 945 584	320 118	194 778
By character and object:							
Intergovernmental	1 593	3 648	—	1 167	52 867	952	1 613
To State governments	1 366	3 545	—	609	15 276	551	306
To local governments	227	103	—	558	37 591	401	1 307
Current operation	304 063	283 859	90 128	73 743	1 413 442	268 369	126 175
Capital outlay	6 146	27 825	16 701	8 980	157 981	18 638	48 707
Construction	4 845	2 785	11 768	5 524	122 399	5 718	47 650
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	8 528	6 967	5 113	1 604	92 740	7 889	9 457
Insurance benefits and repayments	—	—	4 775	8 337	228 554	24 270	8 826
Exhibit—Salaries and wages	136 855	176 113	31 395	43 000	671 672	119 170	52 914
General expenditure	310 704	308 672	88 873	78 193	1 458 081	280 223	134 978
Current expenditure	305 137	285 952	74 945	71 893	1 329 819	262 066	115 106
Intergovernmental expenditure	1 593	3 648	—	1 167	52 867	952	1 613
Capital outlay	5 567	22 720	13 928	6 300	128 262	18 157	19 872
General expenditure by function:							
Education services:							
Education	132 553	112 671	—	—	2 857	—	426
Elementary and secondary education	132 553	112 671	—	—	2 857	—	426
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	5 486	4 295	—	2 537	20 304	—	3 423
Social services and income maintenance:							
Public welfare	1 135	7 417	524	604	—	260	—
Hospitals	15 640	41 993	—	—	301	159 112	—
Health	1 277	2 761	—	287	90 286	81	—
Other	—	—	—	—	—	—	—
Transportation:							
Highways	3 594	9 540	5 313	7 796	130 861	8 598	13 041
Capital outlay	42	2 342	92	504	16 592	13	3 864
Air transportation	389	2 624	476	—	3 183	—	—
Parking facilities	260	872	5 088	—	12 156	278	3 192
Other	1 135	1 020	—	—	—	400	455
Public safety:							
Police protection	17 935	18 896	10 532	14 426	287 045	23 151	18 795
Fire protection	14 015	17 995	6 239	7 017	77 760	15 454	14 064
Correction	—	—	—	596	874	524	426
Protective inspection and regulation	588	1 608	1 205	1 263	16 917	1 647	—
Environment and housing:							
Natural resources	429	—	531	—	—	449	63
Sewerage	10 865	5 229	14 634	8 830	161 914	11 949	21 936
Capital outlay	667	864	5 848	1 549	42 555	1 128	10 807
Solid waste management	2 497	3 281	6 208	2 798	58 390	4 770	5 066
Parks and recreation	3 131	3 400	3 131	6 921	122 954	4 042	9 278
Housing and community development	4 890	4 264	—	2 966	41 445	—	11 795
Government administration:							
Financial administration	2 557	2 393	2 742	2 873	44 056	5 029	3 699
Judicial and legal	506	1 233	1 961	1 635	34 859	3 440	4 501
General public buildings	2 681	55	722	2 979	9 085	986	796
Other	3 515	4 488	2 220	1 541	29 798	2 924	4 437
Interest on general debt	8 475	5 297	3 839	1 604	76 748	7 751	2 384
General expenditure, n.e.c.	77 151	57 340	23 508	11 520	236 288	29 369	17 201
Utility and liquor store expenditure	9 626	13 627	23 069	7 301	258 949	15 625	50 974
Insurance trust expenditure	—	—	4 775	8 337	228 554	24 270	8 826
Debt outstanding	99 445	99 978	68 781	19 031	1 450 264	152 803	238 288
Long-term	74 445	92 072	68 781	19 031	1 388 116	152 803	238 288
Education	41 825	16 210	—	—	—	—	—
Public debt for private purposes	—	672	320	12 640	35 430	—	12 280
Utility	840	25 940	15 350	—	211 308	985	145 141
Other and unallocable	31 780	49 250	53 111	6 391	1 141 378	151 818	80 867
Long-term debt issued	—	33 465	10 633	—	323 771	24 101	71 760
Long-term debt retired	9 515	8 244	5 775	1 299	179 968	7 382	1 379
Cash and security holdings	20 927	9 349	164 288	196 458	3 934 402	527 376	485 900
Exhibit—City contribution to own retirement systems	—	—	5 155	6 589	155 571	20 719	6 660

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Michigan—Con.						Minnesota	
	Kalamazoo	Lansing	Livonia	Sterling Heights	Warren	Westland	Bloomington	Duluth
	160	161	162	163	164	165	166	167
Population, 1988	76 300	125 000	101 100	114 700	145 400	81 500	87 100	81 900
Date of end of fiscal year	12/31	6/30	11/30	6/30	6/30	6/30	12/31	12/31
Revenue, total	97 539	276 859	78 019	71 139	110 699	40 429	92 502	125 992
General revenue	78 615	110 285	62 837	50 929	78 961	28 652	82 941	91 492
Intergovernmental revenue	21 395	26 952	14 663	13 255	26 082	10 155	10 661	30 426
From Federal Government	6 909	859	818	988	6 857	787	3 279	4 413
From State governments	14 344	23 243	12 736	12 120	19 095	9 169	7 204	25 196
From local governments	142	2 850	1 109	147	130	199	178	817
General revenue from own sources	57 220	83 333	48 174	37 674	52 879	18 497	72 280	61 066
Taxes	19 410	40 577	27 392	27 495	42 728	13 408	27 956	21 888
Property	18 802	18 947	25 279	26 145	41 480	12 727	21 534	13 006
General sales	—	—	—	—	—	—	—	6 641
Selective sales	—	—	—	—	—	—	—	1 891
Income	—	20 660	—	—	—	—	—	—
Other	608	970	2 113	1 350	1 248	681	1 636	350
Current charges	24 069	24 462	11 480	4 802	1 919	3 538	11 916	28 498
Miscellaneous revenue	13 741	18 294	9 302	5 377	8 232	1 551	32 408	10 680
Utility and liquor store revenue	6 690	137 630	6 534	11 212	13 112	7 149	6 464	32 187
Insurance trust revenue	12 234	28 944	8 648	8 998	18 626	4 628	3 097	2 313
Expenditure, total	92 345	269 875	64 937	66 164	97 871	35 519	110 299	129 277
By character and object:								
Intergovernmental	254	615	—	365	—	471	3 549	579
To State governments	236	443	—	226	—	—	—	—
To local governments	19	172	—	139	—	471	3 549	579
Current operation	66 821	199 184	53 258	53 859	77 214	32 673	39 978	100 363
Capital outlay	11 502	52 541	4 187	9 222	10 012	558	37 734	11 947
Construction	9 818	48 640	3 369	6 514	7 515	179	32 941	7 747
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	9 556	5 564	3 070	907	751	525	28 557	14 195
Insurance benefits and repayments	4 212	11 971	4 412	1 811	9 894	1 292	481	2 193
Exhibit—Salaries and wages	26 083	107 965	23 209	30 000	32 951	11 987	17 500	56 446
General expenditure	75 532	114 064	53 850	53 848	75 887	26 247	104 499	94 297
Current expenditure	67 881	92 618	49 653	44 626	66 349	25 689	67 343	82 350
Intergovernmental expenditure	254	615	—	365	—	471	3 549	579
Capital outlay	7 651	21 446	4 197	9 222	9 538	558	37 156	11 947
General expenditure by function:								
Education services:								
Education	—	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	—	—	770	1 415	1 591	277	—	2 065
Social services and income maintenance:								
Public welfare	—	1 112	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	2 043	—
Health	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	7 292	12 046	6 200	8 112	9 032	3 093	36 022	6 571
Capital outlay	3 121	5 797	804	3 300	576	—	31 973	682
Air transportation	—	—	—	—	—	—	—	1 204
Parking facilities	1 515	2 807	—	—	—	—	—	50
Other	—	—	—	—	—	—	—	1 091
Public safety:								
Police protection	19 011	13 468	11 688	13 621	16 750	6 160	6 466	8 094
Fire protection	—	9 713	6 227	6 848	11 274	3 766	2 379	7 907
Correction	—	247	—	—	—	—	127	—
Protective inspection and regulation	1 150	1 050	748	1 871	905	101	704	773
Environment and housing:								
Natural resources	—	—	—	—	55	—	—	—
Sewerage	21 573	8 652	5 442	—	437	—	6 786	6 770
Capital outlay	2 956	717	—	—	60	—	667	—
Solid waste management	408	2 486	4 463	3 183	4 992	2 710	833	—
Parks and recreation	1 299	6 562	2 907	774	1 962	1 398	8 105	12 677
Housing and community development	1 827	193	506	609	5 944	264	5 219	2 117
Government administration:								
Financial administration	2 448	3 665	1 617	2 583	2 118	1 145	2 068	2 828
Judicial and legal	1 858	2 823	1 489	1 823	2 829	1 285	484	628
General public buildings	178	1 673	1 467	1 786	936	265	502	2 185
Other	823	2 277	2 020	1 351	2 529	774	3 190	2 431
Interest on general debt	9 414	4 606	3 006	797	751	524	28 392	13 488
General expenditure, n.e.c.	6 736	40 684	5 300	9 075	13 782	4 485	1 179	23 418
Utility and liquor store expenditure	12 601	143 840	6 675	10 505	12 090	7 980	5 319	32 787
Insurance trust expenditure	4 212	11 971	4 412	1 811	9 894	1 292	481	2 193
Debt outstanding	246 220	159 271	56 376	18 704	8 388	7 030	351 479	160 808
Long-term	241 520	159 271	56 376	18 704	8 388	7 030	351 479	160 808
Education	—	—	—	—	—	—	—	3 975
Public debt for private purposes	200 080	—	30 265	—	—	—	140 000	52 555
Utility	2 085	15 779	1 760	1 840	—	1 675	1 400	6 020
Other and unallocable	39 355	143 492	24 351	16 864	8 388	5 355	210 079	98 258
Long-term debt issued	11 375	87 254	1 705	7 250	—	—	1 203	16 620
Long-term debt retired	3 899	10 942	2 305	1 256	1 005	955	29 553	19 358
Cash and security holdings	357 756	394 335	147 736	117 912	238 792	65 235	320 498	118 117
Exhibit—City contribution to own retirement systems	2 990	10 737	5 154	3 824	7 545	1 375	254	2 275

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Minnesota—Con.		Mississippi—Jackson	Missouri			
	Minneapolis	St. Paul		Independence	Kansas City	St. Louis	Springfield
	168	169	170	171	172	173	174
Population, 1988	344 700	259 100	201 300	115 100	439 000	403 700	142 700
Date of end of fiscal year	12/31	12/31	9/30	6/30	4/30	4/30	6/30
Revenue, total	729 867	460 758	151 727	105 343	620 064	644 772	239 093
General revenue	583 513	421 766	134 348	41 104	516 511	512 913	91 930
Intergovernmental revenue	164 569	156 479	42 066	4 719	49 994	74 458	14 253
From Federal Government	30 875	57 149	11 372	1 795	24 984	42 992	3 299
From State governments	124 244	94 780	29 810	2 870	24 439	29 428	9 781
From local governments	9 450	4 550	884	54	571	2 038	1 173
General revenue from own sources	418 944	265 287	92 282	36 385	466 517	438 455	77 677
Taxes	190 498	86 998	43 692	18 799	308 730	287 408	36 498
Property	147 365	66 215	37 794	3 935	56 010	35 866	5 610
General sales	—	—	—	8 686	71 650	53 448	21 310
Selective sales	34 388	16 356	4 024	5 063	59 937	66 470	7 609
Income	—	—	—	—	97 422	110 513	—
Other	8 745	4 427	1 874	1 115	23 711	21 111	1 969
Current charges	76 702	75 839	26 849	8 149	76 508	82 890	19 285
Miscellaneous revenue	151 744	102 450	21 741	9 437	81 279	68 157	21 894
Utility and liquor store revenue	23 605	23 722	17 379	64 239	41 185	30 108	141 256
Insurance trust revenue	122 749	15 270	—	—	62 368	101 751	5 907
Expenditure, total	715 646	432 116	123 006	91 446	570 647	606 524	243 277
By character and object:							
Intergovernmental	22 604	14 489	—	1 931	48 450	18 503	—
To State governments	345	—	—	—	—	467	—
To local governments	22 259	14 489	—	1 931	48 450	18 036	—
Current operation	303 414	233 622	85 889	72 652	350 533	378 766	158 133
Capital outlay	170 637	95 106	17 865	9 460	108 666	92 822	69 570
Construction	119 937	83 775	14 910	6 351	97 328	52 289	66 289
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	146 161	76 686	19 252	7 403	36 618	68 061	13 026
Insurance benefits and repayments	72 830	12 213	—	—	26 380	48 372	2 548
Exhibit—Salaries and wages	175 184	117 882	51 353	31 063	199 251	218 589	73 380
General expenditure	620 882	392 087	107 934	45 905	495 638	528 685	72 090
Current expenditure	452 002	305 783	94 661	40 305	399 604	437 203	58 664
Intergovernmental expenditure	22 604	14 489	—	1 931	48 450	18 503	—
Capital outlay	168 880	86 304	13 273	5 600	96 034	91 482	13 426
General expenditure by function:							
Education services:							
Education	296	—	—	—	23 839	1 079	—
Elementary and secondary education	296	—	—	—	23 839	1 061	—
Higher education	—	—	—	—	—	18	—
Other	—	—	—	—	—	—	—
Libraries	13 198	7 625	—	—	—	—	—
Social services and income maintenance:							
Public welfare	—	—	—	—	59	7 067	4 841
Hospitals	—	—	—	—	28 967	19 570	—
Health	9 612	6 701	—	1 196	14 815	23 006	2 714
Other	—	—	—	—	—	—	—
Transportation:							
Highways	41 243	60 381	14 264	4 548	49 620	16 192	10 954
Capital outlay	18 988	39 954	4 840	1 984	29 622	4 269	5 128
Air transportation	—	—	4 289	—	46 211	61 832	5 837
Parking facilities	13 871	2 621	—	—	1 661	3 686	—
Other	69	—	1 343	457	24 021	17 530	—
Public safety:							
Police protection	50 886	30 669	15 908	9 537	69 302	89 240	8 706
Fire protection	26 759	22 738	13 710	8 626	37 531	29 263	6 671
Correction	1 994	—	661	—	3 001	16 728	—
Protective inspection and regulation	8 797	3 411	586	371	3 923	6 939	843
Environment and housing:							
Natural resources	—	—	—	—	1 851	—	—
Sewerage	36 272	39 741	7 934	6 882	42 052	648	10 463
Capital outlay	11 396	21 477	281	2 528	25 716	—	2 292
Solid waste management	25 166	12 668	3 144	265	9 522	10 288	3 379
Parks and recreation	105 651	31 909	5 654	1 335	35 036	57 670	5 222
Housing and community development	75 980	58 302	4 484	582	7 981	20 853	1 418
Government administration:							
Financial administration	5 884	6 508	2 270	2 679	12 651	14 533	976
Judicial and legal	4 852	2 504	1 312	750	6 796	17 391	846
General public buildings	5 780	746	1 572	660	4 644	6 435	2 408
Other	9 658	8 415	1 273	2 139	5 094	5 667	1 481
Interest on general debt	145 508	75 688	14 958	1 651	34 969	67 403	3 697
General expenditure, n.e.c.	39 406	21 459	14 552	4 227	32 092	35 665	1 634
Utility and liquor store expenditure	21 934	27 816	15 072	45 541	48 629	29 467	168 639
Insurance trust expenditure	72 830	12 213	—	—	26 380	48 372	2 548
Debt outstanding	1 980 445	986 496	314 229	109 578	615 905	709 001	209 732
Long-term	1 980 445	966 492	313 662	109 578	615 905	709 001	209 732
Education	—	—	—	—	—	—	—
Public debt for private purposes	1 076 621	706 145	34 338	20 723	269 450	329 581	19 499
Utility	6 965	12 170	50 320	84 485	64 675	7 590	154 460
Other and unallocable	896 859	248 177	229 004	4 370	281 780	371 830	35 773
Long-term debt issued	239 625	75 534	436	—	119 171	27 605	10 401
Long-term debt retired	154 396	58 542	16 597	2 448	53 083	90 146	12 245
Cash and security holdings	2 441 698	1 161 599	194 069	84 789	1 217 693	1 417 421	212 839
Exhibit—City contribution to own retirement systems	33 531	9 106	—	—	20 702	9 711	1 829

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Montana—Billings	Nebraska		Nevada		New Hampshire	
		Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua
		175	176	177	178	179	180
Population, 1988	78 000	187 900	353 200	210 600	117 100	98 300	80 400
Date of end of fiscal year	6/30	7/31	12/31	6/30	6/30	12/31	6/30
Revenue	60 759	280 348	247 122	275 431	98 774	146 656	117 616
General revenue	53 488	155 889	216 873	275 431	98 774	137 035	116 771
Intergovernmental revenue	5 486	23 813	40 845	90 177	31 594	20 746	16 235
From Federal Government	383	7 929	9 396	4 816	963	5 679	2 166
From State governments	4 935	14 795	27 679	66 869	29 171	14 901	14 025
From local governments	168	1 089	3 770	18 492	1 460	166	44
General revenue from own sources	48 002	132 076	176 028	185 254	67 180	116 289	100 536
Taxes	16 336	51 072	131 281	54 999	34 069	92 564	79 798
Property	15 048	22 289	59 583	21 178	17 225	90 752	79 672
General sales	—	23 531	53 861	—	—	—	—
Selective sales	—	—	9 358	11 667	5 036	—	—
Income	—	—	—	—	—	—	—
Other	1 288	5 252	8 479	22 154	11 808	1 812	126
Current charges	13 143	59 972	35 924	39 502	19 402	21 117	15 669
Miscellaneous revenue	18 523	21 032	8 823	90 753	13 709	2 608	5 069
Utility and liquor store revenue	7 271	118 104	30 249	—	—	9 623	—
Insurance trust revenue	—	6 355	—	—	—	—	845
Expenditure	61 775	237 666	222 448	215 946	115 932	158 655	105 905
By character and object:							
Intergovernmental	—	—	4 140	33 996	4 550	1 374	20
To State governments	—	—	—	—	—	—	20
To local governments	—	—	4 140	33 996	4 550	1 374	—
Current operation	33 972	187 244	159 524	111 203	71 116	136 094	98 564
Capital outlay	22 429	23 756	35 691	65 822	30 262	15 341	5 149
Construction	22 258	22 971	31 357	60 665	16 404	13 518	1 299
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	5 374	24 946	13 177	4 925	10 004	5 846	1 872
Insurance benefits and repayments	—	1 720	9 916	—	—	—	300
Exhibit—Salaries and wages	17 462	69 538	86 734	56 759	39 838	58 741	51 646
General expenditure	48 808	133 165	212 532	215 946	115 932	149 722	105 228
Current expenditure	33 897	109 409	176 841	150 124	85 670	134 381	100 115
Intergovernmental expenditure	—	—	4 140	33 996	4 550	1 374	20
Capital outlay	14 911	23 756	35 691	65 822	30 262	15 341	5 113
General expenditure by function:							
Education services:							
Education	—	—	328	—	—	63 328	52 798
Elementary and secondary education	—	—	—	—	—	63 328	52 798
Higher education	—	—	328	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	996	3 010	5 482	236	—	1 198	1 406
Social services and income maintenance:							
Public welfare	—	—	—	358	—	1 170	232
Hospitals	—	38 432	—	—	—	—	—
Health	35	3 641	251	1 483	560	1 691	882
Other	—	—	—	—	—	—	—
Transportation:							
Highways	6 453	17 204	32 528	62 014	21 032	10 073	7 293
Capital outlay	2 634	13 273	16 594	49 542	11 458	3 549	698
Air transportation	4 146	—	—	—	—	3 150	37
Parking facilities	1 135	394	275	740	—	2 590	1 777
Other	—	—	38	765	—	1 300	1 429
Public safety:							
Police protection	4 542	10 398	32 513	31 963	21 624	8 695	9 288
Fire protection	5 539	7 988	23 861	25 580	14 827	7 767	7 002
Correction	—	—	1 869	6 483	1 854	—	—
Protective inspection and regulation	—	1 520	1 732	3 690	1 431	361	274
Environment and housing:							
Natural resources	—	—	—	—	—	—	5
Sewerage	5 070	5 437	23 394	12 151	11 458	4 285	—
Capital outlay	2 707	237	7 918	—	5 136	143	—
Solid waste management	2 695	2 772	7 826	—	—	1 920	6 881
Parks and recreation	1 559	7 931	17 791	10 112	12 805	3 021	1 239
Housing and community development	3 355	3 232	14 487	3 518	4 902	873	887
Government administration:							
Financial administration	3 513	1 233	3 382	5 229	2 006	1 984	802
Judicial and legal	527	818	1 642	7 517	2 779	265	280
General public buildings	367	946	1 476	10 590	1 710	9 932	255
Other	566	1 911	3 136	10 179	3 827	2 213	2 347
Interest on general debt	4 429	5 375	13 177	4 925	10 004	5 399	1 872
General expenditure, n.e.c.	3 881	20 923	27 344	18 413	5 113	18 507	8 242
Utility and liquor store expenditure	12 967	102 781	—	—	—	8 933	377
Insurance trust expenditure	—	1 720	9 916	—	—	—	300
Debt outstanding	89 121	402 994	179 238	88 745	131 758	80 595	40 230
Long-term	89 121	400 882	174 738	88 745	129 758	80 595	32 260
Education	—	—	—	—	—	17 481	14 090
Public debt for private purposes	3 000	—	—	—	—	—	—
Utility	17 380	316 732	—	—	—	8 830	—
Other and unallocable	68 741	84 150	174 738	88 745	129 758	54 284	18 170
Long-term debt issued	12 501	35 360	10 585	17 210	13 130	19 070	10 000
Long-term debt retired	4 853	33 570	16 745	4 245	13 276	7 149	3 390
Cash and security holdings	83 091	255 052	265 669	153 296	82 924	33 615	66 824
Exhibit—City contribution to own retirement systems	—	882	7 664	—	—	—	403

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey						
	Camden	Clifton	East Orange	Edison township ¹	Elizabeth	Hamilton township (Mercer Co.)	Jersey City
	182	183	184	185	186	187	188
Population, 1988	82 200	76 100	77 200	85 300	105 200	87 500	217 600
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	65 994	80 613	138 024	123 038	161 511	47 736	200 634
General revenue							
Intergovernmental revenue							
From Federal Government	61 984	80 613	132 124	118 698	154 994	47 736	177 414
From State governments	38 674	19 246	82 319	27 763	94 081	19 925	69 748
From local governments	100	—	—	—	241	—	434
General revenue from own sources	38 574	19 246	82 319	27 763	93 840	19 925	69 314
Taxes	23 310	61 367	49 805	90 935	60 913	27 811	107 666
Property	17 263	57 509	43 307	79 741	51 079	18 825	88 121
General sales	16 486	56 792	42 981	78 544	48 932	17 427	85 831
Selective sales	—	—	—	—	—	—	—
Income	—	—	—	—	—	—	—
Other	777	717	326	1 197	2 147	1 398	2 290
Current charges	2 034	1 800	4 127	6 845	6 778	6 903	5 695
Miscellaneous revenue	4 013	2 058	2 371	4 349	3 056	2 083	13 850
Utility and liquor store revenue							
Insurance trust revenue	4 010	—	5 900	4 340	6 517	—	17 702
Expenditure	71 256	85 337	153 467	131 546	173 318	44 992	252 718
By character and object:							
Intergovernmental	—	1 786	4 735	4 334	5 428	—	17 355
To State governments	—	130	—	1 982	1 072	—	—
To local governments	—	1 656	4 735	2 372	4 356	—	17 355
Current operation	65 320	77 503	133 656	115 715	154 763	35 522	195 138
Capital outlay	3 746	3 582	8 806	7 493	8 350	5 726	25 865
Construction	3 259	2 696	6 682	5 606	778	2 946	19 661
Assistance and subsidies	539	—	2 519	291	—	571	—
Interest on debt	1 651	2 466	3 751	3 713	4 777	3 173	10 615
Insurance benefits and repayments	—	—	—	—	—	3 745	—
Exhibit—Salaries and wages	34 041	44 484	67 930	68 209	69 425	20 607	102 626
General expenditure	67 102	85 337	147 376	126 673	167 224	44 992	221 642
Current expenditure	63 801	81 755	138 921	120 436	159 564	39 266	208 147
Intergovernmental expenditure	—	1 786	4 735	4 334	5 428	—	17 355
Capital outlay	3 301	3 582	8 455	6 237	7 660	5 726	13 495
General expenditure by function:							
Education services:							
Education	—	45 410	76 651	77 344	93 666	—	—
Elementary and secondary education	—	45 410	76 651	77 344	93 666	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	510	1 705	1 616	1 387	1 894	1 225	5 323
Social services and income maintenance:							
Public welfare	2 324	50	3 890	340	831	669	5 735
Hospitals	—	—	—	14	—	3 000	—
Health	364	638	3 396	710	2 540	1 093	5 986
Other	—	—	—	—	—	—	—
Transportation:							
Highways	3 048	2 659	2 780	2 446	3 181	5 432	7 318
Capital outlay	242	454	1 015	437	1 890	2 912	3 459
Air transportation	—	—	—	—	—	—	—
Parking facilities	—	—	37	—	—	—	—
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	10 378	6 983	8 953	10 051	13 462	7 989	46 724
Fire protection	11 100	6 287	8 070	6 334	9 985	—	32 514
Correction	—	—	—	—	—	—	—
Protective inspection and regulation	678	385	612	673	829	693	410
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	3 979	8 127	2 235	4 632	5 814	4 711	2 965
Capital outlay	1 009	32	—	1 014	53	2 869	—
Solid waste management	5 805	188	6 344	3 123	10 076	6 123	19 647
Parks and recreation	546	652	2 665	1 393	2 447	3 053	1 602
Housing and community development	—	—	266	302	44	384	10 116
Government administration:							
Financial administration	2 723	836	1 837	1 068	1 218	1 275	4 995
Judicial and legal	1 293	636	1 400	439	779	756	4 531
General public buildings	426	105	872	3 068	3 880	2 677	4 404
Other	911	624	2 521	676	853	957	2 023
Interest on general debt	1 349	2 466	3 605	3 571	4 777	3 173	7 672
General expenditure, n.e.c.	21 668	7 586	19 626	9 102	10 948	4 782	56 677
Utility and liquor store expenditure	4 154	—	6 091	4 873	6 094	—	27 331
Insurance trust expenditure	—	—	—	—	—	—	3 745
Debt outstanding	20 716	32 077	40 438	52 503	53 613	53 497	172 386
Long-term							
Education	20 716	28 077	39 643	47 297	49 313	32 997	140 386
Public debt for private purposes	—	5 254	19 115	17 525	22 754	—	44 531
Utility	—	—	—	—	—	—	—
Other and unallocable	3 697	—	1 498	3 311	—	—	41 812
Long-term debt issued	17 019	22 823	19 030	26 461	26 559	32 997	54 043
Long-term debt retired	1 936	2 050	3 399	4 022	4 785	4 449	37 550
Cash and security holdings	16 229	20 877	14 815	27 258	40 585	19 913	70 540
Exhibit—City contribution to own retirement systems	—	—	—	—	—	—	290

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.				New Mexico—Albuquerque	New York		
	Newark	Paterson	Trenton	Woodbridge township		Albany	Amherst town	
	189	190	191	192		193	194	195
Population, 1988	313 800	138 600	90 800	93 000	378 500	94 500	112 000	
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	12/31	12/31	
Revenue	343 622	238 185	176 706	54 390	505 335	130 616	74 352	
General revenue	315 521	238 185	165 785	54 390	461 387	123 996	74 352	
Intergovernmental revenue	174 262	149 692	106 770	23 235	162 235	53 156	18 953	
From Federal Government	12 346	33	105	—	53 234	14 349	7 669	
From State governments	144 760	149 659	106 665	23 235	99 753	18 433	3 150	
From local governments	17 156	—	—	—	9 248	20 374	8 134	
General revenue from own sources	141 259	88 493	59 015	31 155	299 152	70 840	55 399	
Taxes	84 418	74 386	45 960	29 152	120 507	30 482	42 721	
Property	50 070	73 634	44 776	28 101	43 220	27 022	39 920	
General sales	—	—	—	—	58 978	—	—	
Selective sales	8 289	—	—	—	13 693	1 812	444	
Income	—	—	—	—	—	—	—	
Other	26 059	752	1 184	1 051	4 616	1 648	2 357	
Current charges	19 965	8 342	7 915	286	84 701	17 687	2 363	
Miscellaneous revenue	36 876	5 765	5 140	1 717	93 944	22 671	10 315	
Utility and liquor store revenue	25 698	—	10 921	—	43 948	6 569	—	
Insurance trust revenue	2 403	—	—	—	—	51	—	
Expenditure	387 111	249 526	187 180	70 691	576 991	121 015	73 613	
By character and object:								
Intergovernmental	35 325	10 552	6 438	1 201	860	1 027	101	
To State governments	16 380	2 950	—	—	—	—	—	
To local governments	18 945	7 602	6 438	1 201	860	1 027	101	
Current operation	286 928	225 685	166 734	41 840	292 138	89 722	54 893	
Capital outlay	33 324	6 724	7 414	24 819	182 780	12 553	8 853	
Construction	26 586	5 035	7 129	23 342	143 260	10 332	6 512	
Assistance and subsidies	12 507	—	934	—	—	—	—	
Interest on debt	12 066	6 565	5 660	2 831	101 213	17 456	9 766	
Insurance benefits and repayments	6 961	—	—	—	—	257	—	
Exhibit—Salaries and wages	125 602	119 720	96 473	19 808	144 964	38 012	20 442	
General expenditure	349 159	248 584	173 946	70 691	494 670	115 776	72 733	
Current expenditure	332 656	241 860	169 195	45 872	344 892	103 223	64 095	
Intergovernmental expenditure	35 325	10 552	6 438	1 201	860	1 027	101	
Capital outlay	16 503	6 724	4 751	24 819	149 778	12 553	8 638	
General expenditure by function:								
Education services:								
Education	—	150 740	94 234	—	—	—	—	
Elementary and secondary education	—	150 740	94 234	—	—	—	—	
Higher education	—	—	—	—	—	—	—	
Other	—	—	—	—	—	—	—	
Libraries	8 407	1 114	1 694	3 376	7 991	2 460	128	
Social services and income maintenance:								
Public welfare	35 449	854	2 076	147	1 024	10	7 406	
Hospitals	—	—	—	—	—	—	—	
Health	6 348	1 433	1 770	853	6 217	100	—	
Other	—	—	—	—	—	—	—	
Transportation:								
Highways	2 649	6 138	1 712	6 755	35 509	5 966	8 591	
Capital outlay	1 339	1 637	—	3 516	22 671	704	2 177	
Air transportation	—	—	—	—	32 728	—	—	
Parking facilities	—	—	836	—	1 314	695	—	
Other	—	—	—	—	—	—	—	
Public safety:								
Police protection	55 742	20 801	13 806	7 470	55 062	17 137	7 802	
Fire protection	47 250	12 175	11 724	—	24 452	14 582	1 815	
Correction	—	—	—	—	13 937	—	—	
Protective inspection and regulation	19	548	293	518	5 507	1 051	1 006	
Environment and housing:								
Natural resources	—	—	—	—	—	34	1 482	
Sewerage	20 799	8 673	3 314	21 845	55 270	3 271	9 125	
Capital outlay	18	831	204	19 233	38 550	—	394	
Solid waste management	34 280	9 962	6 550	7 163	28 802	8 078	4 851	
Parks and recreation	9 568	1 468	970	2 345	66 703	9 738	7 120	
Housing and community development	15 509	3 546	387	—	15 160	14 043	—	
Government administration:								
Financial administration	8 949	2 033	1 808	982	12 020	2 642	1 062	
Judicial and legal	5 035	1 259	1 435	900	2 357	766	803	
General public buildings	11 294	2 968	1 037	585	5 289	1 814	344	
Other	8 823	1 180	667	893	7 092	1 418	972	
Interest on general debt	10 158	5 623	3 598	2 831	89 531	15 919	9 522	
General expenditure, n.e.c.	68 880	18 069	26 035	14 028	28 705	16 052	10 704	
Utility and liquor store expenditure	30 991	942	13 234	—	82 321	4 982	880	
Insurance trust expenditure	6 961	—	—	—	—	257	—	
Debt outstanding	150 114	102 193	90 887	81 838	1 263 865	235 427	136 948	
Long-term								
Education	150 114	89 861	53 872	27 838	1 247 065	189 087	111 773	
Public debt for private purposes	56 282	34 485	7 040	—	644 395	110 622	73 022	
Utility	28 954	17 918	18 890	—	221 319	19 535	3 285	
Other and unallocable	64 878	37 458	27 942	27 838	381 351	58 930	35 466	
Long-term debt issued	33 606	—	—	—	326 491	8 356	—	
Long-term debt retired	14 654	12 983	5 950	3 615	126 283	13 198	7 578	
Cash and security holdings	121 029	16 251	29 182	36 684	929 207	196 056	91 613	
Exhibit—City contribution to own retirement systems	6 342	—	—	—	—	341	—	

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	New York—Con.						
	Babylon town	Brookhaven town	Buffalo	Cheektowaga town	Clarkstown town	Greece town	Greenburgh town
	196	197	198	199	200	201	202
Population, 1988	203 200	407 100	313 600	101 900	82 400	85 100	84 200
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	94 781	144 616	656 130	36 112	42 691	27 012	38 575
General revenue	93 949	144 460	638 945	36 098	42 597	24 254	35 011
Intergovernmental revenue	11 925	17 037	441 303	9 183	4 434	4 206	3 168
From Federal Government	6 376	5 598	53 425	1 047	35	869	442
From State governments	5 466	11 401	320 021	3 228	2 932	2 128	2 010
From local governments	83	38	67 857	4 908	1 467	1 209	716
General revenue from own sources	82 024	127 423	197 642	26 915	38 163	20 048	31 843
Taxes	33 864	97 195	123 394	21 603	27 873	18 165	26 253
Property	29 910	85 337	107 909	20 134	25 142	15 823	24 266
General sales	—	—	—	—	—	—	—
Selective sales	—	—	—	—	—	—	—
Income	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Current charges	3 509	10 449	5 246	1 347	2 449	1 646	1 878
Miscellaneous revenue	8 794	17 490	49 902	2 301	7 761	377	1 941
Utility and liquor store revenue	39 366	12 738	24 346	3 011	2 529	1 506	3 649
Insurance trust revenue	—	—	—	—	—	—	—
Expenditure	98 401	161 595	703 701	37 287	39 957	30 811	38 668
By character and object:							
Intergovernmental	5	—	877	—	78	—	15
To State governments	—	—	345	—	—	—	—
To local governments	5	—	532	—	78	—	15
Current operation	67 268	106 875	611 865	31 817	33 593	22 613	32 394
Capital outlay	12 192	33 580	58 668	4 402	4 055	6 894	4 603
Construction	10 199	30 688	50 161	3 395	2 628	5 875	4 187
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	18 936	21 160	32 291	1 068	2 231	1 304	1 656
Insurance benefits and repayments	—	—	—	—	—	—	—
Exhibit—Salaries and wages	23 567	37 331	342 292	15 780	18 859	11 384	16 964
General expenditure	97 278	160 848	686 207	37 254	38 578	27 111	36 105
Current expenditure	85 123	127 288	631 846	32 852	34 617	20 699	32 283
Intergovernmental expenditure	5	—	877	—	78	—	15
Capital outlay	12 155	33 560	54 361	4 402	3 961	6 412	3 822
General expenditure by function:							
Education services:							
Education	—	—	329 216	—	—	—	—
Elementary and secondary education	—	—	329 216	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	—	—	57	43	12	781	1 405
Social services and income maintenance:							
Public welfare	4 517	—	—	—	—	—	141
Hospitals	—	—	—	—	—	—	—
Health	1 176	1 215	1 493	—	1 165	—	131
Other	—	—	—	—	—	—	—
Transportation:							
Highways	14 386	33 437	24 665	5 734	6 979	9 825	2 906
Capital outlay	4 896	9 593	10 182	716	664	5 039	495
Air transportation	—	365	—	—	—	—	—
Parking facilities	20	765	7 509	—	65	—	—
Other	—	—	345	—	—	—	—
Public safety:							
Police protection	515	1 848	46 286	6 071	7 832	6 224	5 646
Fire protection	6 533	306	35 949	166	1	71	734
Correction	450	—	—	—	—	—	—
Protective inspection and regulation	1 081	2 282	3 710	328	670	371	425
Environment and housing:							
Natural resources	712	738	—	37	780	126	208
Sewerage	322	—	32 190	7 181	554	820	859
Capital outlay	—	—	3 732	1 086	167	45	513
Solid waste management	18 451	25 162	17 975	4 576	3 364	590	1 951
Parks and recreation	8 063	12 804	18 764	2 737	3 467	1 446	4 689
Housing and community development	—	1 561	67 826	611	—	141	1 148
Government administration:							
Financial administration	2 234	4 270	8 245	710	1 208	899	1 123
Judicial and legal	933	2 603	2 708	433	1 054	594	566
General public buildings	2 108	2 487	7 235	665	527	318	1 576
Other	1 370	3 376	3 867	536	693	701	430
Interest on general debt	18 779	21 109	30 149	1 046	2 231	1 215	1 628
General expenditure, n.e.c.	15 628	46 520	48 018	6 380	7 976	2 989	10 539
Utility and liquor store expenditure	1 123	747	17 494	33	1 379	3 700	2 563
Insurance trust expenditure	—	—	—	—	—	—	—
Debt outstanding	339 396	241 532	383 611	21 548	35 821	21 045	22 019
Long-term	317 374	239 819	347 567	21 348	30 745	14 886	19 143
Education	—	—	26 240	—	—	—	—
Public debt for private purposes	281 094	89 790	—	—	—	—	—
Utility	2 428	622	27 510	305	—	1 205	504
Other and unallocable	33 852	149 407	293 817	21 043	30 745	13 681	18 639
Long-term debt issued	93 580	57 807	65 509	9 332	—	6 445	4 399
Long-term debt retired	16 382	17 313	54 717	1 820	2 147	1 187	1 960
Cash and security holdings	301 987	143 898	171 996	21 428	11 171	12 057	20 590
Exhibit—City contribution to own retirement systems	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Hempstead town	Huntington town	Islip town	New York City	North Hempstead town	Oyster Bay town	Ramapo town
	203	204	205	206	207	208	209
Population, 1988	738 900	194 100	299 900	7 352 700	215 100	308 000	92 000
Date of end of fiscal year	12/31	12/31	12/31	6/30	12/31	12/31	12/31
Revenue	314 846	90 812	151 372	37 806 930	115 760	189 082	40 177
General revenue	308 410	88 644	150 082	32 055 557	106 491	178 628	40 177
Intergovernmental revenue	54 138	16 149	31 509	12 333 744	25 782	19 655	3 445
From Federal Government	3 876	452	9 689	994 416	7 338	1 079	467
From State governments	19 307	6 831	9 544	11 227 211	8 086	10 258	2 104
From local governments	30 955	8 866	12 276	112 117	10 358	8 318	874
General revenue from own sources	254 272	72 495	118 573	19 721 813	80 709	158 973	36 732
Taxes	174 115	54 846	75 396	15 170 625	57 684	114 996	27 770
Property	160 852	48 368	68 640	6 589 141	52 415	106 556	26 371
General sales	—	—	—	2 431 219	—	—	—
Selective sales	1 351	589	940	1 122 755	267	746	89
Income	—	—	—	4 231 834	—	—	—
Other	11 912	5 889	5 816	795 676	5 002	7 694	1 310
Current charges	39 501	11 543	26 858	3 055 074	17 449	30 822	5 390
Miscellaneous revenue	40 656	6 106	16 319	1 496 114	5 576	13 155	3 572
Utility and liquor store revenue	6 436	2 168	1 290	1 840 218	9 269	10 454	—
Insurance trust revenue	—	—	—	3 911 155	—	—	—
Expenditure	329 004	91 219	137 612	37 630 395	162 592	192 461	43 964
By character and object:							
Intergovernmental	341	27	—	2 572 701	1	—	—
To State governments	—	—	—	2 557 248	—	—	—
To local governments	341	27	—	15 453	1	—	—
Current operation	258 493	64 173	101 338	25 320 722	83 731	145 593	30 230
Capital outlay	33 207	19 677	20 853	3 921 227	60 249	30 204	9 604
Construction	30 204	18 477	19 696	3 131 375	57 521	29 901	8 950
Assistance and subsidies	—	—	—	1 782 087	—	—	—
Interest on debt	36 963	7 342	15 421	1 680 247	18 611	16 664	4 130
Insurance benefits and repayments	—	—	—	2 353 411	—	—	—
Exhibit—Salaries and wages	110 591	33 880	36 608	14 062 506	30 591	44 345	11 979
General expenditure	318 819	81 158	134 236	31 292 452	144 373	173 094	43 361
Current expenditure	286 362	69 364	113 401	27 977 813	90 038	145 904	33 757
Intergovernmental expenditure	341	27	—	2 572 701	1	—	—
Capital outlay	32 457	17 794	20 835	3 314 639	54 335	27 190	9 604
General expenditure by function:							
Education services:							
Education	—	—	—	7 039 629	—	—	—
Elementary and secondary education	—	—	—	6 610 632	—	—	—
Higher education	—	—	—	428 997	—	—	—
Other	—	—	—	—	—	—	—
Libraries	—	—	—	439	264 630	1 423	37
Social services and income maintenance:							
Public welfare	1 432	11	332	5 802 929	275	—	—
Hospitals	—	—	—	2 827 430	—	—	—
Health	568	1 194	2 581	550 997	87	—	1 898
Other	—	—	—	—	—	—	—
Transportation:							
Highways	37 344	18 523	18 219	866 576	11 291	21 661	4 536
Capital outlay	15 528	4 450	5 264	460 325	1 935	8 018	1 469
Air transportation	—	—	2 752	—	—	—	—
Parking facilities	576	494	—	22 885	252	2 108	—
Other	—	—	505	681 696	—	—	—
Public safety:							
Police protection	4 966	1 247	1 911	1 759 629	7 158	1 175	964
Fire protection	1 941	245	738	743 275	2 401	2 031	82
Correction	—	—	—	1 150 037	—	—	—
Protective inspection and regulation	3 164	416	1 914	121 496	870	1 710	351
Environment and housing:							
Natural resources	—	674	450	—	301	2 687	—
Sewerage	730	2 023	—	638 560	19 548	1 271	6 446
Capital outlay	—	554	—	508 626	15 390	72	5 755
Solid waste management	124 626	14 898	37 176	854 789	42 121	64 780	7 426
Parks and recreation	44 542	7 319	10 457	449 184	16 927	16 691	2 239
Housing and community development	4 657	180	6 744	2 286 636	1 393	978	676
Government administration:							
Financial administration	6 267	1 921	2 649	259 538	1 950	3 068	1 082
Judicial and legal	1 689	1 968	948	469 197	871	1 339	624
General public buildings	—	4 829	1 923	192 168	846	4 038	871
Other	5 669	1 739	3 167	176 341	1 602	3 019	454
Interest on general debt	36 627	6 262	15 356	1 337 981	17 677	16 036	4 130
General expenditure, n.e.c.	44 001	17 215	25 975	2 796 849	17 380	30 502	11 545
Utility and liquor store expenditure	10 185	10 061	3 376	3 984 532	18 219	19 367	603
Insurance trust expenditure	—	—	—	2 353 411	—	—	—
Debt outstanding	469 774	108 984	192 230	26 005 212	234 607	241 061	61 184
Long-term	423 011	87 637	192 230	24 294 138	164 497	200 976	56 806
Education	—	—	—	1 491 395	—	—	—
Public debt for private purposes	290 167	—	120 570	2 881 844	—	—	—
Utility	4 384	16 274	946	5 553 765	11 199	8 560	—
Other and unallocable	128 460	71 363	70 714	14 367 134	153 298	192 416	56 806
Long-term debt issued	21 008	11 494	—	5 461 830	37 125	27 933	2 470
Long-term debt retired	33 995	6 731	14 998	2 925 399	7 883	16 269	3 730
Cash and security holdings	363 252	22 956	162 098	48 022 612	25 848	85 904	24 875
Exhibit—City contribution to own retirement systems	—	—	—	1 738 760	—	—	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.					North Carolina	
	Rochester	Smithtown town	Syracuse	Tonawanda town	Yonkers	Charlotte	Durham
	210	211	212	213	214	215	216
Population, 1988	229 800	113 000	153 600	82 300	183 000	372 900	121 600
Date of end of fiscal year	6/30	12/31	12/31	12/31	6/30	6/30	6/30
Revenue	590 903	42 945	316 682	45 619	377 565	422 220	105 364
General revenue	567 597	42 002	308 267	41 277	368 479	382 678	93 015
Intergovernmental revenue	317 029	6 466	192 509	11 161	118 370	103 687	31 418
From Federal Government	62 233	840	29 588	1 294	5 028	18 997	4 386
From State governments	187 817	3 287	114 350	3 027	111 961	44 377	11 706
From local governments	66 979	2 339	48 571	6 840	1 381	40 313	15 326
General revenue from own sources	250 568	35 536	115 758	30 116	250 109	278 991	61 597
Taxes	154 996	31 163	63 885	17 934	204 868	136 215	31 240
Property	141 682	27 556	59 794	16 467	130 532	120 675	28 569
General sales	—	—	—	—	30 843	—	—
Selective sales	—	—	2 416	241	10 556	5 010	391
Income	—	—	—	—	22 968	—	—
Other	3 047	3 224	1 675	1 226	9 969	10 530	2 280
Current charges	45 911	1 433	26 466	2 870	13 837	88 999	18 916
Miscellaneous revenue	49 661	2 940	25 407	9 312	31 404	53 777	11 441
Utility and liquor store revenue	23 306	943	7 956	4 342	9 086	29 833	12 349
Insurance trust revenue	—	—	459	—	—	9 709	—
Expenditure	546 541	42 531	356 631	43 527	394 607	507 627	115 350
By character and object:							
Intergovernmental	35 012	9	1 986	—	4 773	1 254	368
To State governments	35 000	—	—	—	—	—	368
To local governments	12	9	1 986	—	4 773	1 254	—
Current operation	457 813	37 181	280 851	37 562	302 961	259 841	83 261
Capital outlay	41 840	4 094	55 006	4 960	74 349	198 257	24 651
Construction	37 437	3 378	51 960	1 805	65 577	178 370	18 505
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	11 876	1 247	18 008	1 005	12 524	44 462	7 070
Insurance benefits and repayments	—	—	780	—	—	3 813	—
Exhibit—Salaries and wages	285 158	20 905	142 434	17 045	172 158	127 300	54 333
General expenditure	532 338	41 230	347 052	38 723	389 739	431 823	95 736
Current expenditure	490 498	37 136	293 804	34 100	315 599	270 396	79 244
Intergovernmental expenditure	35 012	9	1 986	—	4 773	1 254	368
Capital outlay	41 840	4 094	53 248	4 623	74 140	161 427	16 492
General expenditure by function:							
Education services:							
Education	255 190	—	166 902	—	170 505	—	—
Elementary and secondary education	255 190	—	166 902	—	170 505	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	9 743	3 574	—	214	4 516	—	—
Social services and income maintenance:							
Public welfare	—	254	—	—	—	164	—
Hospitals	—	—	—	—	—	—	—
Health	—	190	—	523	890	2 396	112
Other	—	—	—	—	—	—	—
Transportation:							
Highways	18 075	13 600	19 544	4 888	10 094	54 979	9 245
Capital outlay	9 988	1 787	10 998	249	9 005	35 410	1 468
Air transportation	—	—	4 076	—	—	50 995	13
Parking facilities	1 916	17	—	—	—	476	1 308
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	35 525	816	19 358	5 493	30 453	33 637	16 481
Fire protection	24 116	1	17 908	333	23 125	26 224	9 125
Correction	—	—	—	—	2 243	—	—
Protective inspection and regulation	2 367	1 695	—	331	1 388	1 096	1 850
Environment and housing:							
Natural resources	—	506	—	215	—	—	—
Sewerage	991	—	3 842	7 328	796	36 316	16 508
Capital outlay	535	—	1 656	1 367	31	18 141	8 125
Solid waste management	11 100	3 673	5 438	3 794	7 382	14 535	8 710
Parks and recreation	19 260	4 527	7 553	3 362	7 155	67 984	12 090
Housing and community development	29 009	135	39 599	884	9 544	9 008	2 040
Government administration:							
Financial administration	3 789	1 293	3 295	680	4 603	7 785	2 070
Judicial and legal	1 933	548	1 032	463	2 749	949	501
General public buildings	5 040	924	2 223	1 226	2 970	1 306	90
Other	6 148	1 076	2 262	482	3 024	6 668	6 606
Interest on general debt	10 406	1 206	18 008	656	12 139	40 235	4 026
General expenditure, n.e.c.	97 730	7 195	36 012	7 851	96 163	77 070	4 961
Utility and liquor store expenditure	14 203	1 301	8 799	4 804	4 868	71 991	19 614
Insurance trust expenditure	—	—	780	—	—	3 813	—
Debt outstanding	213 125	16 208	217 026	15 900	185 943	705 922	116 101
Long-term	139 411	10 475	182 439	10 925	175 564	705 922	116 101
Education	14 525	—	34 440	—	62 344	—	—
Public debt for private purposes	—	—	59 441	—	50 557	15 210	—
Utility	17 635	785	—	4 489	6 899	87 236	39 937
Other and unallocable	107 251	9 710	88 558	6 436	55 764	603 476	76 164
Long-term debt issued	—	4 287	—	—	62 655	—	13 900
Long-term debt retired	20 869	983	16 925	1 240	21 428	24 275	4 785
Cash and security holdings	169 706	9 570	145 729	19 586	224 800	491 662	80 117
Exhibit—City contribution to own retirement systems	—	—	783	—	—	2 729	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.				North Dakota—Fargo	Ohio	
	Fayetteville	Greensboro	Raleigh	Winston-Salem		Akron	Canton
	217	218	219	220		221	222
Population, 1988	83 100	182 400	188 200	148 700	69 800	221 500	86 000
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue	179 524	154 020	180 799	172 115	48 421	203 632	62 527
General revenue	62 114	130 445	165 178	140 415	41 222	179 159	56 009
Intergovernmental revenue	27 951	44 789	58 448	41 575	6 576	25 406	11 601
From Federal Government	11 044	1 880	8 360	5 541	1 488	12 085	5 182
From State governments	7 006	24 723	25 694	19 833	3 774	12 914	6 419
From local governments	9 901	18 186	24 394	16 201	1 314	407	—
General revenue from own sources	34 163	85 656	106 730	98 840	34 646	153 753	44 408
Taxes	15 319	54 473	66 932	43 664	10 768	89 410	30 053
Property	14 242	50 557	58 218	40 256	6 373	15 454	2 202
General sales	—	—	—	—	2 200	—	—
Selective sales	—	454	1 639	325	1 516	200	—
Income	—	—	—	—	—	67 723	26 562
Other	1 077	3 462	7 075	3 083	679	6 093	1 289
Current charges	11 298	22 288	21 750	27 077	7 894	44 152	9 565
Miscellaneous revenue	7 546	8 895	18 048	28 099	15 884	20 191	4 790
Utility and liquor store revenue	117 313	23 575	15 621	29 029	4 733	24 473	6 518
Insurance trust revenue	97	—	—	2 671	2 466	—	—
Expenditure	207 621	170 035	181 062	171 568	37 004	200 648	58 151
By character and object:							
Intergovernmental	808	200	1 638	1 601	—	602	618
To State governments	305	105	863	696	—	577	618
To local governments	503	95	775	905	—	25	—
Current operation	135 365	120 803	112 153	125 778	26 521	159 884	48 987
Capital outlay	63 707	44 142	59 922	30 110	1 890	28 302	5 745
Construction	42 362	34 646	51 177	27 702	140	26 173	4 868
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	7 692	4 890	7 349	12 355	6 992	11 860	2 801
Insurance benefits and repayments	49	—	—	1 724	1 601	—	—
Exhibit—Salaries and wages	29 905	61 940	66 016	71 851	15 760	100 542	25 490
General expenditure	86 325	147 541	153 479	137 196	32 106	180 055	53 055
Current expenditure	47 764	106 453	105 026	112 700	30 216	152 468	47 687
Intergovernmental expenditure	808	200	1 638	1 601	—	602	618
Capital outlay	38 561	41 088	48 453	24 496	1 890	27 587	5 368
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	—	4 285	—	—	819	—	—
Social services and income maintenance:							
Public welfare	—	—	625	—	154	—	—
Hospitals	—	—	432	226	232	1 627	8 889
Health	—	—	—	—	—	—	1 490
Other	—	—	—	—	—	—	—
Transportation:							
Highways	7 442	19 623	25 225	20 085	2 670	22 246	6 077
Capital outlay	5 102	15 954	21 373	7 702	178	13 182	735
Air transportation	8 375	—	13	—	1 264	339	—
Parking facilities	51	10 162	211	1 167	217	1 774	46
Other	—	—	—	—	1 305	—	—
Public safety:							
Police protection	10 162	23 790	19 761	25 042	3 637	24 632	8 206
Fire protection	5 472	13 380	13 534	9 451	3 405	18 485	6 991
Correction	—	—	—	—	—	1 636	—
Protective inspection and regulation	733	1 669	2 858	1 842	297	1 289	—
Environment and housing:							
Natural resources	79	668	—	—	—	—	—
Sewerage	20 943	10 758	18 422	15 301	833	21 682	5 817
Capital outlay	15 504	3 054	9 716	5 416	5 647	386	—
Solid waste management	3 363	8 652	10 628	8 283	1 742	21 698	1 536
Parks and recreation	3 539	20 287	20 207	18 197	1 498	4 972	1 462
Housing and community development	4 178	4 805	8 004	3 369	779	8 988	6 076
Government administration:							
Financial administration	751	2 597	3 004	3 017	1 113	6 564	789
Judicial and legal	218	431	393	385	277	5 438	2 192
General public buildings	13 826	3 753	1 352	470	263	2 047	701
Other	1 216	5 647	3 827	5 052	487	3 875	1 403
Interest on general debt	3 001	4 371	4 762	10 419	6 617	10 378	2 786
General expenditure, n.e.c.	2 976	12 231	20 427	14 884	3 102	15 123	7 483
Utility and liquor store expenditure	121 247	22 494	27 583	32 648	3 297	20 593	5 096
Insurance trust expenditure	49	—	—	1 724	1 601	—	—
Debt outstanding	86 295	87 055	96 910	135 485	112 625	131 001	35 260
Long-term	86 295	87 055	96 910	135 485	112 625	118 583	35 260
Education	—	—	—	—	—	—	—
Public debt for private purposes	—	—	—	—	—	—	12 370
Utility	40 075	2 503	29 852	25 771	4 620	15 360	100
Other and unallocable	46 220	84 552	67 058	109 714	108 005	103 223	22 790
Long-term debt issued	—	27 200	—	24 500	33 070	17 390	—
Long-term debt retired	6 545	3 565	8 320	7 315	7 853	10 106	3 781
Cash and security holdings	48 344	83 830	132 154	185 289	84 875	65 862	32 419
Exhibit—City contribution to own retirement systems	—	—	—	1 446	1 083	—	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Ohio—Con.						
	Cincinnati	Cleveland	Columbus	Dayton	Parma ¹	Toledo	Youngstown
	224	225	226	227	228	229	230
Population, 1988	370 500	521 400	569 600	178 000	89 400	340 800	101 200
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	639 874	677 130	546 737	259 014	33 293	254 352	61 759
General revenue	483 364	521 157	475 776	228 141	33 293	234 709	52 922
Intergovernmental revenue	100 311	130 097	72 480	32 871	6 996	45 447	16 318
From Federal Government	38 863	73 094	26 298	17 542	1 917	13 138	10 808
From State governments	42 754	56 020	42 997	14 250	5 079	27 866	5 424
From local governments	18 694	983	3 185	1 079	-	4 443	86
General revenue from own sources	383 053	391 060	403 296	195 270	26 297	189 262	36 604
Taxes	219 638	268 002	261 331	102 744	21 088	126 232	26 862
Property	37 074	49 681	22 171	14 565	3 941	12 613	2 670
General sales	-	-	-	-	-	-	-
Selective sales	3 511	2 748	5 617	453	-	-	-
Income	163 508	207 251	221 875	86 263	15 712	106 702	23 001
Other	15 545	8 322	11 668	1 463	1 435	6 917	1 191
Current charges	104 584	67 815	99 027	46 062	752	43 150	6 569
Miscellaneous revenue	58 831	55 243	42 938	46 464	4 457	19 880	3 173
Utility and liquor store revenue	53 736	155 973	70 961	30 873	-	19 643	8 837
Insurance trust revenue	102 774	-	-	-	-	-	-
Expenditure	576 701	707 607	596 674	294 937	29 282	266 913	60 260
By character and object:							
Intergovernmental	28 849	1 431	11 848	2 451	201	5 289	-
To State governments	1 668	-	1 703	-	42	1 921	-
To local governments	27 181	1 431	10 145	2 451	159	3 368	-
Current operation	324 422	545 256	418 378	191 142	23 402	187 174	53 216
Capital outlay	159 873	110 123	115 388	60 968	3 377	61 659	5 696
Construction	108 475	95 131	88 363	51 447	3 256	52 294	2 191
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	15 946	50 797	51 060	40 376	2 302	12 791	1 348
Insurance benefits and repayments	47 611	-	-	-	-	-	-
Exhibit—Salaries and wages	191 105	261 458	214 605	86 541	17 504	104 694	31 715
General expenditure	478 050	500 786	486 143	254 716	29 282	242 179	51 682
Current expenditure	332 871	452 522	389 818	204 803	25 905	187 180	46 503
Intergovernmental expenditure	28 849	1 431	11 848	2 451	201	5 289	-
Capital outlay	145 179	48 264	96 325	49 913	3 377	54 999	5 179
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	280	-
Social services and income maintenance:							
Public welfare	-	-	-	309	-	-	-
Hospitals	-	-	-	-	-	-	-
Health	34 678	15 955	20 090	-	159	5 525	1 060
Other	-	-	-	-	-	-	-
Transportation:							
Highways	57 793	40 499	41 014	18 692	3 974	28 285	7 614
Capital outlay	36 497	12 747	18 184	10 090	924	13 493	2 711
Air transportation	1 263	32 595	28 675	21 406	-	-	1 231
Parking facilities	6 301	3 620	1 045	588	-	739	350
Other	23 001	48	-	-	-	-	-
Public safety:							
Police protection	57 014	113 626	88 372	30 701	5 119	44 417	8 829
Fire protection	45 308	56 569	56 827	22 889	4 807	29 906	8 406
Correction	170	5 530	8 492	3 887	-	7 445	-
Protective inspection and regulation	6 030	260	5 940	3 808	285	2 418	3
Environment and housing:							
Natural resources	886	-	-	-	-	-	-
Sewerage	68 137	7 103	70 788	28 681	728	42 119	4 768
Capital outlay	26 915	1 493	32 390	14 872	194	21 439	109
Solid waste management	11 739	28 914	28 444	7 962	-	17 687	3 546
Parks and recreation	32 519	32 448	30 299	12 406	1 680	10 084	1 095
Housing and community development	56 135	45 144	4 655	7 061	1 701	10 211	6 475
Government administration:							
Financial administration	12 723	11 158	10 056	9 335	858	5 778	875
Judicial and legal	3 073	19 128	16 713	5 379	1 359	7 770	1 420
General public buildings	2 449	7 841	6 827	9 617	401	3 341	833
Other	7 245	8 681	7 739	10 792	430	2 438	701
Interest on general debt	11 903	22 072	31 636	28 420	2 302	11 262	1 231
General expenditure, n.e.c.	39 683	49 595	28 531	32 783	5 199	12 754	3 245
Utility and liquor store expenditure	51 040	206 821	110 531	40 221	-	24 734	8 578
Insurance trust expenditure	47 611	-	-	-	-	-	-
Debt outstanding	230 501	712 989	1 072 102	350 596	23 860	193 762	18 685
Long-term	230 501	712 989	1 063 661	350 596	21 035	129 267	12 855
Education	5 695	-	-	-	-	695	-
Public debt for private purposes	-	-	-	173 360	21 035	10 125	5 025
Utility	58 740	407 844	417 155	73 515	-	16 285	1 560
Other and unallocable	166 066	305 145	646 506	103 721	-	102 162	6 270
Long-term debt issued	35 300	62 080	143 566	15 360	-	1 395	-
Long-term debt retired	25 892	56 450	40 034	7 910	1 815	13 563	3 665
Cash and security holdings	1 243 424	454 063	317 833	367 873	30 065	75 572	8 985
Exhibit—City contribution to own retirement systems	24 497	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma				Oregon		
	Lawton	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
	231	232	233	234	235	236	237
Population, 1988	83 700	78 300	434 400	368 300	108 000	420 900	97 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	37 406	77 727	369 576	437 098	241 291	440 611	73 509
General revenue	29 724	73 144	328 428	378 838	94 145	392 233	67 744
Intergovernmental revenue	1 370	2 726	27 892	20 169	15 207	73 375	8 594
From Federal Government	525	654	23 823	6 945	3 739	20 201	1 392
From State governments	844	2 072	3 749	13 023	5 890	26 603	5 698
From local governments	1	—	320	201	5 578	26 571	1 504
General revenue from own sources	28 354	70 418	300 536	358 669	78 938	318 858	59 150
Taxes	17 952	19 601	162 768	151 507	38 532	205 290	36 287
Property	525	1 328	24 758	17 892	33 687	144 399	30 906
General sales	15 491	15 585	114 685	116 656	—	—	—
Selective sales	1 635	2 386	19 611	13 785	2 433	29 746	3 839
Income	—	—	—	—	—	—	—
Other	301	302	3 714	3 174	2 412	31 145	1 542
Current charges	7 017	47 055	87 887	92 775	21 361	68 991	15 903
Miscellaneous revenue	3 385	3 762	49 881	114 387	19 045	44 577	6 960
Utility and liquor store revenue	6 439	3 671	30 019	38 276	147 146	44 335	5 765
Insurance trust revenue	1 243	912	11 129	19 984	—	4 043	—
Expenditure	31 907	74 346	371 259	414 931	244 329	441 141	81 375
By character and object:							
Intergovernmental	—	—	—	3 181	3 276	1 080	4
To State governments	—	—	—	—	—	—	—
To local governments	—	—	—	3 181	3 276	1 080	4
Current operation	27 984	65 673	228 995	231 480	185 544	294 742	60 853
Capital outlay	3 171	6 210	95 147	72 403	43 001	74 176	15 711
Construction	1 441	1 059	70 684	42 792	36 730	52 929	14 978
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	359	2 102	40 049	104 718	12 508	41 637	4 807
Insurance benefits and repayments	393	361	7 068	3 149	—	29 506	—
Exhibit—Salaries and wages	21 163	40 907	109 322	124 494	37 593	168 011	33 387
General expenditure	29 166	70 896	314 926	361 792	97 030	369 745	74 758
Current expenditure	26 020	64 838	239 630	302 602	79 219	299 794	60 161
Capital outlay	3 146	6 058	75 296	59 190	3 276	1 080	4
General expenditure by function:							
Education services:							
Education	—	—	—	—	926	71	—
Elementary and secondary education	—	—	—	—	926	71	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	492	172	—	—	2 156	—	1 942
Social services and income maintenance:							
Public welfare	30	66	—	—	—	228	—
Hospitals	—	36 685	—	—	—	—	—
Health	174	1 114	1 045	7 041	—	572	—
Other	—	—	—	—	—	—	—
Transportation:							
Highways	2 586	3 112	28 107	21 425	9 477	21 679	11 876
Capital outlay	96	447	13 593	11 715	6 653	976	5 153
Air transportation	1 379	—	31 672	25 664	6 084	—	452
Parking facilities	—	1 336	1 864	1 779	1 173	2 116	731
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	5 780	5 959	47 212	36 772	10 380	74 023	11 177
Fire protection	4 608	3 838	37 895	29 853	7 873	47 160	7 223
Correction	—	—	2 199	101	75	—	—
Protective inspection and regulation	605	544	1 068	2 523	1 676	7 975	967
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	2 102	2 222	40 868	44 132	11 359	46 992	11 895
Capital outlay	94	128	20 820	25 026	4 283	20 961	2 924
Solid waste management	2 000	4 581	10 440	28 512	—	4 387	750
Parks and recreation	1 457	2 631	24 932	19 109	12 469	36 078	3 622
Housing and community development	2 160	1 256	7 947	5 512	5 171	27 500	9 393
Government administration:							
Financial administration	912	1 141	8 082	4 737	3 987	12 929	1 610
Judicial and legal	563	605	5 288	2 903	1 496	2 115	792
General public buildings	643	58	3 431	2 928	4 275	6 928	1 625
Other	736	1 269	3 045	2 547	6 262	6 566	1 717
Interest on general debt	359	1 739	40 038	101 218	2 635	32 544	3 149
General expenditure, n.e.c.	2 580	2 568	19 793	25 036	9 556	39 882	5 837
Utility and liquor store expenditure	2 348	3 089	49 265	49 990	147 299	41 890	6 617
Insurance trust expenditure	393	361	7 068	3 149	—	29 506	—
Debt outstanding	4 605	31 372	504 139	1 450 780	214 528	638 812	65 710
Long-term							
Education	4 605	31 372	504 139	1 450 780	204 423	585 297	65 710
Public debt for private purposes	—	—	17 500	—	—	—	—
Utility	—	—	381	952 154	—	200 077	—
Other and unallocable	4 605	23 712	52 190	39 725	164 378	128 207	25 105
Long-term debt issued	—	—	3 970	112 400	180	100 331	—
Long-term debt retired	3 168	2 225	36 639	105 544	11 000	66 405	6 910
Cash and security holdings	25 287	43 996	474 068	1 448 339	105 701	469 140	49 052
Exhibit—City contribution to own retirement systems	461	—	4 123	3 509	—	28 388	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania						
	Allentown	Erie	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township
	238	239	240	241	242	243	244
Population, 1988	105 200	112 800	1 647 000	375 200	76 600	81 300	84 900
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	70 950	65 327	3 380 237	390 930	50 918	35 485	30 170
General revenue	55 859	52 923	2 587 193	357 138	38 040	34 273	26 197
Intergovernmental revenue	6 645	12 689	610 544	89 478	6 531	6 204	4 805
From Federal Government	—	—	151 543	25 095	—	—	—
From State governments	6 534	12 119	410 872	31 426	6 438	2 853	4 805
From local governments	111	570	48 129	32 957	93	3 351	—
General revenue from own sources	49 214	40 234	1 976 649	267 660	31 509	28 069	21 392
Taxes	30 972	26 725	1 588 386	222 249	17 382	25 156	13 213
Property	18 853	20 973	311 263	102 019	10 977	8 298	11 313
General sales	—	—	34 265	21 990	—	—	—
Selective sales	—	—	—	—	—	—	—
Income	5 624	4 067	948 736	54 067	3 185	12 515	—
Other	6 495	1 685	294 122	44 173	3 220	4 343	1 900
Current charges	14 202	10 344	253 722	11 139	7 419	2 069	7 124
Miscellaneous revenue	4 040	3 165	134 541	34 272	6 708	844	1 055
Utility and liquor store revenue	7 131	8 618	558 292	—	5 099	—	—
Insurance trust revenue	7 960	3 786	234 752	33 792	7 779	1 212	3 973
Expenditure	63 626	67 633	3 498 433	400 805	49 568	37 081	28 606
By character and object:							
Intergovernmental	—	1 444	76 401	11 362	51	2 409	3 000
To State governments	—	—	1 145	—	—	—	—
To local governments	—	1 444	75 256	11 362	51	2 409	3 000
Current operation	50 992	56 492	2 611 678	268 819	30 836	31 415	22 847
Capital outlay	3 056	3 189	335 163	48 797	9 611	16	459
Construction	2 490	2 294	291 946	44 773	8 483	16	459
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	4 930	1 544	207 437	37 963	3 132	632	1 104
Insurance benefits and repayments	4 648	4 964	267 754	33 864	5 938	2 609	1 196
Exhibit—Salaries and wages	32 265	28 857	1 090 014	155 073	17 129	15 110	11 816
General expenditure	52 504	54 889	2 579 034	352 617	40 044	34 472	27 410
Current expenditure	49 446	52 234	2 333 879	303 909	30 645	34 456	26 951
Intergovernmental expenditure	—	1 444	76 401	11 362	51	2 409	3 000
Capital outlay	3 056	2 655	245 155	48 708	9 399	16	459
General expenditure by function:							
Education services:							
Education	—	—	16 095	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	16 095	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	—	—	35 580	4 895	801	1 135	390
Social services and income maintenance:							
Public welfare	—	—	191 193	30	—	—	—
Hospitals	—	—	10 146	—	—	—	—
Health	2 232	—	235 855	6 507	—	5	244
Other	—	—	—	—	—	—	—
Transportation:							
Highways	4 017	5 070	64 781	40 408	3 796	2 320	2 732
Capital outlay	—	867	9 892	29 839	779	—	—
Air transportation	—	—	77 823	—	—	—	—
Parking facilities	—	—	—	—	—	—	260
Other	—	150	64 059	—	51	—	—
Public safety:							
Police protection	7 712	9 573	305 251	42 103	6 681	5 879	6 404
Fire protection	5 713	8 542	114 001	36 167	3 169	8 185	1 564
Correction	—	—	131 671	—	—	—	—
Protective inspection and regulation	525	236	16 712	1 856	405	329	—
Environment and housing:							
Natural resources	—	—	—	605	—	—	—
Sewerage	5 662	8 911	129 192	3 687	9 500	—	4 370
Capital outlay	—	81	36 263	74	5 451	—	—
Solid waste management	2 589	1 774	143 201	13 812	326	3 615	1 585
Parks and recreation	2 359	1 904	76 752	30 207	1 915	946	1 560
Housing and community development	4 242	5 313	137 305	8 470	4 079	797	1 490
Government administration:							
Financial administration	3 105	1 207	40 629	7 876	856	563	367
Judicial and legal	248	184	148 162	2 471	181	210	98
General public buildings	2 411	608	52 783	5 967	769	299	784
Other	1 692	763	22 187	9 088	1 974	2 578	470
Interest on general debt	3 289	1 030	140 380	37 963	3 132	632	1 104
General expenditure, n.e.c.	6 708	9 624	425 276	100 505	2 409	6 979	3 988
Utility and liquor store expenditure	6 474	7 780	651 645	14 324	3 586	—	—
Insurance trust expenditure	4 648	4 964	267 754	33 864	5 938	2 609	1 196
Debt outstanding	79 427	14 964	3 796 282	603 811	38 335	9 249	12 204
Long-term	79 427	14 964	3 693 182	603 811	38 335	9 249	12 204
Education	—	—	909	—	—	—	—
Public debt for private purposes	—	—	180 889	208 666	—	—	—
Utility	26 028	7 770	1 182 730	—	—	—	—
Other and unallocable	53 399	7 194	2 328 654	395 125	38 335	9 249	12 204
Long-term debt issued	2 488	—	287 138	67 365	5 000	3 730	—
Long-term debt retired	2 083	2 319	390 997	18 454	3 597	1 131	610
Cash and security holdings	81 069	36 372	2 866 378	422 359	77 953	13 790	36 356
Exhibit—City contribution to own retirement systems	849	4 459	147 911	13 554	1 979	1 904	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Rhode Island			South Carolina			South Dakota—Sioux Falls	Tennessee	
	Cranston	Providence	Warwick	Charleston	Columbia	North Charleston		Chattanooga	Knoxville
	245	246	247	248	249	250		251	252
Population, 1988	75 800	156 200	86 700	81 000	94 800	75 300	99 600	162 700	172 100
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	12/31	6/30	6/30
Revenue	113 255	286 828	130 593	109 156	93 166	23 627	85 892	504 770	468 752
General revenue	111 923	252 565	126 074	87 048	73 868	23 627	67 314	215 951	140 206
Intergovernmental revenue	27 407	94 737	32 376	13 979	11 312	7 048	5 604	105 592	42 461
From Federal Government	1 198	14 303	1 164	10 385	4 627	553	3 052	6 995	2 464
From State governments	26 209	79 256	30 882	3 594	5 127	6 175	2 547	50 302	18 436
From local governments	—	1 178	330	—	1 558	320	5	48 295	21 561
General revenue from own sources	84 516	157 828	93 698	73 069	62 556	16 579	61 710	110 359	97 745
Taxes	66 657	135 188	85 902	32 115	26 115	13 290	38 395	65 124	53 323
Property	65 636	133 587	84 667	22 472	17 445	8 000	12 215	57 315	44 506
General sales	—	—	—	316	3 000	3 339	1 904	279	5 929
Selective sales	—	—	—	—	—	—	—	—	7 941
Income	—	—	—	—	—	—	—	—	—
Other	1 021	1 601	919	6 643	5 331	3 386	1 228	1 880	876
Current charges	13 619	10 767	4 841	21 788	28 264	183	13 140	32 046	30 909
Miscellaneous revenue	4 240	11 873	2 955	19 166	8 177	3 106	10 175	13 189	13 513
Utility and liquor store revenue	511	16 545	3 447	22 108	17 718	—	9 490	279 782	303 665
Insurance trust revenue	821	17 718	1 072	—	1 580	—	9 088	9 037	24 881
Expenditure	114 204	314 804	138 698	131 997	112 245	23 070	77 282	511 612	447 083
By character and object:									
Intergovernmental	813	2 405	1 417	—	—	—	—	30	6 328
To State governments	—	—	—	—	—	—	—	—	—
To local governments	813	2 405	1 417	—	—	—	—	30	6 328
Current operation	100 580	239 761	115 556	70 507	79 672	17 966	42 302	448 441	363 691
Capital outlay	6 616	30 237	9 907	43 699	21 997	3 538	28 749	49 801	45 761
Construction	4 999	29 017	5 659	41 010	16 616	2 046	28 499	21 636	40 301
Assistance and subsidies	966	9 700	1 292	—	—	—	—	—	—
Interest on debt	1 487	14 134	4 513	17 791	9 773	1 566	3 755	8 849	16 736
Insurance benefits and repayments	3 742	18 567	6 013	—	803	—	2 476	4 491	14 567
Exhibit—Salaries and wages	56 639	117 508	68 081	34 156	40 287	10 522	21 842	111 181	102 824
General expenditure	109 793	285 211	129 309	92 027	63 167	23 070	60 277	230 657	121 900
Current expenditure	103 177	254 974	119 402	67 366	55 819	19 532	37 039	201 566	104 365
Intergovernmental expenditure	813	2 405	1 417	—	—	—	—	30	6 328
Capital outlay	6 616	30 237	9 907	24 661	7 348	3 538	23 238	29 091	17 535
General expenditure by function:									
Education services:									
Education	55 877	128 996	74 204	—	—	—	—	83 684	4 503
Elementary and secondary education	55 877	128 996	74 204	—	—	—	—	83 684	4 503
Higher education	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Libraries	1 455	1 611	1 187	—	—	—	1 759	3 795	—
Social services and income maintenance:									
Public welfare	966	9 981	1 777	143	—	—	—	6 322	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	134	138	4	167	—	—	1 608	2 608	3 453
Other	—	—	—	—	—	—	—	—	—
Transportation:									
Highways	5 208	6 097	3 899	1 714	7 029	1 125	15 135	11 138	11 285
Capital outlay	1 028	149	607	6	2 885	104	10 446	3 448	4 294
Air transportation	—	—	—	—	—	—	2 411	1 800	3 517
Parking facilities	—	—	—	1 507	940	—	825	—	653
Other	—	2 145	—	2 681	—	—	1 590	—	—
Public safety:									
Police protection	10 119	20 510	11 455	10 562	9 833	5 538	5 977	15 630	16 695
Fire protection	11 296	19 652	12 500	4 914	9 526	2 962	6 209	11 777	16 665
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	416	2 161	468	538	560	219	—	—	—
Environment and housing:									
Natural resources	—	—	—	148	—	—	—	—	—
Sewerage	5 757	818	6 291	17 655	7 967	385	4 485	9 592	16 118
Capital outlay	180	501	3 839	11 181	—	—	1 322	518	5 381
Solid waste management	3 423	3 029	2 102	1 952	6 168	—	854	5 650	3 234
Parks and recreation	2 770	19 169	2 302	15 320	5 075	2 828	4 881	13 986	7 148
Housing and community development	1 735	11 162	1 746	1 052	1 851	515	3 707	2 974	2 669
Government administration:									
Financial administration	1 732	5 209	2 250	1 336	1 032	390	1 286	3 308	1 486
Judicial and legal	560	4 937	241	284	1 464	394	232	1 696	864
General public buildings	2 256	3 539	1 954	2 139	805	696	219	686	1 828
Other	1 638	4 015	1 038	1 163	1 373	1 365	460	2 411	1 403
Interest on general debt	1 331	13 697	4 455	7 882	5 766	1 566	2 257	8 735	13 081
General expenditure, n.e.c.	3 120	28 345	1 436	20 870	3 778	681	6 382	44 865	17 298
Utility and liquor store expenditure	669	11 026	3 376	39 970	48 275	—	14 529	276 464	310 616
Insurance trust expenditure	3 742	18 567	6 013	—	803	—	2 476	4 491	14 567
Debt outstanding	23 147	81 930	61 248	241 092	196 260	18 967	61 392	147 816	302 377
Long-term	23 147	81 930	61 248	228 362	196 260	18 967	61 392	147 816	302 377
Education	463	15 055	3 116	—	—	—	—	—	—
Public debt for private purposes	—	—	—	—	365	—	11 298	—	—
Utility	861	6 695	563	129 986	123 625	—	17 255	1 825	73 712
Other and unallocable	21 823	60 180	57 569	98 376	72 270	18 967	32 839	145 991	228 665
Long-term debt issued	5 855	—	8 000	—	35 000	—	3 875	31 609	40 364
Long-term debt retired	2 596	8 905	6 024	2 756	4 105	1 633	6 735	7 642	14 302
Cash and security holdings	22 928	149 968	30 137	93 876	90 056	27 439	132 913	199 745	376 878
Exhibit—City contribution to own retirement systems	3 804	11 494	6 137	—	391	—	2 153	6 462	15 660

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Tennessee—Con.		Texas						
	Memphis	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin	Beaumont	Brownsville	Corpus Christi
			254	255	256	257	258	259	262
Population, 1988	645 200	481 400	109 100	166 000	257 500	464 700	114 200	104 500	260 900
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	6/30	7/31
Revenue	1 689 100	1 546 883	63 940	102 629	177 717	1 033 129	84 132	85 740	189 157
General revenue	749 999	916 302	50 796	86 343	148 016	533 638	73 543	39 999	138 873
Intergovernmental revenue	489 446	182 721	3 672	8 976	10 295	64 239	2 743	5 195	10 338
From Federal Government	14 051	13 687	2 701	7 015	9 086	9 110	1 803	4 852	6 295
From State governments	250 806	168 786	851	1 038	1 209	54 854	882	301	2 538
From local governments	204 589	248	120	923	-	275	58	42	1 504
General revenue from own sources	280 553	733 581	47 124	77 367	137 721	469 399	70 800	34 804	128 535
Taxes	154 053	455 262	26 606	37 516	84 492	169 890	40 823	16 112	68 675
Property	114 938	260 661	13 893	17 598	47 562	102 706	14 922	8 957	38 412
General sales	-	135 901	7 982	12 684	20 797	47 172	15 928	5 404	17 465
Selective sales	29 159	25 599	4 526	6 458	14 403	16 113	9 536	1 468	11 884
Income	-	-	-	-	-	-	-	-	-
Other	9 956	33 101	205	776	1 730	3 899	437	283	914
Current charges	69 458	141 409	9 724	16 978	31 088	191 103	14 863	12 327	29 717
Miscellaneous revenue	57 042	136 910	10 794	22 873	22 141	108 406	15 114	6 365	30 143
Utility and liquor store revenue	806 032	590 640	11 729	14 253	29 701	453 432	9 784	45 741	50 284
Insurance trust revenue	133 069	39 941	1 415	2 033	-	46 059	805	-	-
Expenditure	1 587 190	1 504 919	64 464	101 846	175 718	1 011 905	78 100	96 147	176 416
By character and object:									
Intergovernmental	14 340	9 462	2 833	1 009	7 691	23 918	-	-	-
To State governments	75	4	-	-	-	-	-	-	-
To local governments	14 265	9 458	2 833	1 009	7 691	23 918	-	-	-
Current operation	1 316 308	1 147 764	50 231	70 098	105 099	468 766	58 012	66 441	119 701
Capital outlay	156 995	159 057	4 314	16 555	25 213	249 659	7 664	16 464	32 772
Construction	125 951	132 958	3 181	6 766	22 919	193 663	6 388	1 821	27 217
Assistance and subsidies	-	372	-	-	-	-	-	-	-
Interest on debt	43 897	155 664	6 143	13 353	37 715	247 198	11 430	13 242	23 943
Insurance benefits and repayments	55 650	32 600	943	831	-	22 364	994	-	-
Exhibit—Salaries and wages	514 309	454 854	28 172	40 082	54 473	243 313	31 147	22 370	66 834
General expenditure	717 393	843 300	55 284	86 081	153 041	541 082	66 333	40 127	138 236
Current expenditure	640 156	735 841	50 970	73 066	127 924	409 966	60 489	35 838	110 715
Intergovernmental expenditure	14 340	9 462	2 833	1 009	7 691	23 918	-	-	-
Capital outlay	77 237	107 459	4 314	13 015	25 117	131 116	5 844	4 289	27 521
General expenditure by function:									
Education services:									
Education	372 227	263 366	-	-	-	444	-	-	-
Elementary and secondary education	372 227	263 366	-	-	-	444	-	-	-
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	9 562	7 420	1 022	2 196	2 277	6 788	2 061	210	2 431
Social services and income maintenance:									
Public welfare	-	12 040	-	-	-	1 740	360	31	-
Hospitals	8 756	49 160	-	-	-	82 683	-	-	-
Health	5 459	17 117	2 025	1 715	1 292	25 920	2 712	1 290	5 103
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	18 080	29 181	5 590	8 360	22 836	71 736	9 786	6 571	17 205
Capital outlay	7 721	13 590	414	3 566	15 791	60 716	2 007	357	10 264
Air transportation	-	-	562	3 142	1 466	12 558	-	2 219	5 424
Parking facilities	-	316	-	-	-	-	-	867	120
Other	302	-	-	-	-	-	-	-	-
Public safety:									
Police protection	63 333	54 265	9 387	14 605	21 505	44 864	11 546	6 740	21 122
Fire protection	52 774	32 682	5 573	7 423	14 830	30 628	9 061	3 294	11 321
Correction	-	18 324	-	-	-	-	-	203	344
Protective inspection and regulation	1 651	3 630	461	1 076	3 500	4 635	-	327	927
Environment and housing:									
Natural resources	412	-	-	-	-	-	-	-	-
Sewerage	34 276	87 039	3 224	5 626	16 479	64 715	2 850	5 330	15 555
Capital outlay	12 665	59 661	331	1 322	988	41 197	700	14	8 281
Solid waste management	23 367	13 224	2 675	5 109	1 159	11 163	5 547	1 500	5 416
Parks and recreation	49 635	28 462	3 836	6 810	9 774	23 424	3 370	2 278	15 908
Housing and community development	7 505	6 347	1 802	4 328	12 009	5 439	2 186	3 996	552
Government administration:									
Financial administration	5 938	8 130	1 220	1 896	5 337	10 944	2 361	983	5 174
Judicial and legal	3 909	16 524	529	819	1 807	5 883	867	382	1 648
General public buildings	1 098	2 255	742	1 699	1 627	3 454	1 255	193	530
Other	4 426	5 394	1 280	1 536	2 031	14 486	1 669	551	3 713
Interest on general debt	23 098	116 424	6 072	12 372	31 491	90 539	8 911	1 944	20 321
General expenditure, n.e.c.	31 585	72 000	9 284	7 369	3 621	29 039	1 791	1 218	5 422
Utility and liquor store expenditure	814 147	629 019	8 237	14 934	22 677	448 459	10 773	56 020	38 180
Insurance trust expenditure	55 650	32 600	943	831	-	22 364	994	-	-
Debt outstanding	735 859	2 330 950	82 676	197 478	421 966	3 187 637	145 355	160 291	424 127
Long-term	735 859	2 311 866	82 676	197 478	421 966	3 043 387	145 355	160 291	424 127
Education	45 354	124 893	-	-	-	-	-	-	-
Public debt for private purposes	22 812	1 097 927	56 581	184 485	90 862	291 607	45 359	3 709	228 817
Utility	282 730	660 699	800	5 160	105 379	1 938 613	25 090	128 002	37 600
Other and unallocable	384 963	428 347	25 295	7 833	225 725	813 167	74 906	28 580	157 710
Long-term debt issued	53 767	27 599	3 845	42 700	78 350	470 402	17 840	539	28 430
Long-term debt retired	67 328	80 558	8 933	8 756	76 596	362 469	20 730	2 818	18 760
Cash and security holdings	1 464 215	2 079 215	101 106	315 147	188 535	1 472 548	94 746	46 587	379 003
Exhibit—City contribution to own retirement systems	33 199	50 887	395	154	-	13 604	604	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Dallas	El Paso	Fort Worth	Garland	Grand Prairie	Houston	Irving
	263	264	265	266	267	268	269
Population, 1988	987 400	515 800	426 600	180 500	98 900	1 698 100	133 000
Date of end of fiscal year	9/30	8/31	9/30	9/30	9/30	6/30	9/30
Revenue	1 120 169	303 148	501 109	240 369	81 311	1 701 737	102 891
General revenue	811 891	243 637	401 293	106 781	70 204	1 295 762	88 266
Intergovernmental revenue	38 050	24 717	80 096	5 006	1 464	57 149	287
From Federal Government	18 709	13 628	50 054	3 450	834	31 119	—
From State governments	9 650	6 342	14 068	1 556	630	10 108	187
From local governments	9 691	4 747	15 974	—	—	15 922	100
General revenue from own sources	773 841	218 920	321 197	101 775	68 740	1 238 613	87 979
Taxes	475 409	111 237	191 188	47 568	32 599	692 347	63 954
Property	278 396	55 546	129 812	33 659	21 432	376 271	34 676
General sales	105 445	41 051	37 462	10 053	6 690	190 093	17 054
Selective sales	78 876	11 347	19 335	3 309	3 842	106 097	10 338
Income	—	—	—	—	—	—	—
Other	12 692	3 293	4 579	547	635	19 886	1 886
Current charges	184 868	55 373	59 418	27 545	11 942	359 681	15 527
Miscellaneous revenue	113 564	52 310	70 591	26 662	24 199	186 585	8 498
Utility and liquor store revenue	101 264	34 120	55 512	133 588	11 107	227 091	14 625
Insurance trust revenue	207 014	25 391	44 304	—	—	178 884	—
Expenditure	989 309	292 629	500 662	227 544	83 328	1 659 812	102 948
By character and object:							
Intergovernmental	20 375	3 854	1 681	140	5 657	3 685	394
To State governments	157	—	—	—	—	—	—
To local governments	20 218	3 854	1 681	140	5 657	3 685	394
Current operation	522 093	162 246	274 588	178 184	41 852	915 856	76 767
Capital outlay	243 463	82 527	134 471	31 998	14 735	413 658	18 487
Construction	205 514	66 003	124 554	17 448	5 441	336 030	14 310
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	120 494	33 414	70 524	17 222	21 084	266 502	7 300
Insurance benefits and repayments	82 884	10 588	19 398	—	—	60 111	—
Exhibit—Salaries and wages	362 005	92 795	136 511	45 701	22 264	501 000	39 570
General expenditure	785 011	233 487	389 296	96 300	73 428	1 386 779	85 430
Current expenditure	597 488	164 310	271 623	73 072	61 676	1 029 982	70 446
Intergovernmental expenditure	20 375	3 854	1 681	140	5 657	3 685	394
Capital outlay	187 523	69 177	117 673	23 228	11 752	356 797	14 984
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	14 861	3 661	7 576	3 195	782	21 005	2 299
Social services and income maintenance:							
Public welfare	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—
Health	15 659	11 713	8 627	1 014	1 052	49 194	1 005
Other	—	—	—	—	—	—	—
Transportation:							
Highways	86 841	12 621	37 338	20 099	9 639	91 478	8 885
Capital outlay	49 852	4 680	21 098	13 607	3 710	63 715	5 199
Air transportation	11 592	7 433	32 580	—	293	133 544	—
Parking facilities	4 111	68	153	—	—	—	—
Other	181	—	—	—	—	—	—
Public safety:							
Police protection	140 730	42 093	48 745	13 236	11 182	238 411	9 812
Fire protection	71 755	18 896	31 118	8 798	6 352	131 778	9 149
Correction	3 857	54	341	—	—	407	432
Protective inspection and regulation	6 229	2 872	3 671	802	800	8 528	799
Environment and housing:							
Natural resources	—	6 752	—	—	—	—	—
Sewerage	106 163	47 414	66 222	11 837	8 078	268 181	8 931
Capital outlay	69 278	36 441	43 341	3 503	2 723	150 521	630
Solid waste management	32 957	10 779	10 922	4 780	1 745	43 164	3 181
Parks and recreation	94 697	14 356	25 975	6 899	5 232	55 986	8 668
Housing and community development	12 278	4 770	6 282	3 598	1 614	18 470	—
Government administration:							
Financial administration	12 145	5 464	9 171	1 854	1 799	32 049	2 483
Judicial and legal	11 294	3 447	4 300	1 011	919	17 630	1 089
General public buildings	16 067	1 162	14 371	1 195	350	2 655	1 189
Other	8 575	2 572	4 173	1 816	949	7 161	4 117
Interest on general debt	100 070	29 364	57 413	13 132	18 590	196 355	5 429
General expenditure, n.e.c.	34 949	7 996	20 318	3 034	4 052	70 783	17 962
Utility and liquor store expenditure	121 414	48 554	91 968	131 244	9 900	212 922	17 518
Insurance trust expenditure	82 884	10 588	19 398	—	—	60 111	—
Debt outstanding	1 569 631	451 007	942 122	242 914	246 149	3 610 586	102 617
Long-term:							
Education	1 537 431	451 007	942 122	242 914	246 149	3 545 586	102 617
Public debt for private purposes	75 848	290 142	320 165	21 987	152 852	577 296	—
Utility	227 848	68 930	163 890	69 270	30 793	701 698	26 347
Other and unallocable	1 233 735	91 935	458 067	151 657	62 504	2 266 592	76 270
Long-term debt issued	166 204	35 745	66 100	28 665	14 280	323 835	20 595
Long-term debt retired	81 730	21 277	86 741	31 850	17 991	212 327	14 628
Cash and security holdings	1 964 240	730 781	1 116 256	116 351	209 264	3 558 244	109 455
Exhibit—City contribution to own retirement systems	63 321	11 122	15 012	—	—	48 089	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Texas—Con.						
	Laredo	Lubbock	McAllen	Mesquite	Midland	Odessa	Pasadena
	270	271	272	273	274	275	276
Population, 1988	125 100	188 100	87 300	93 100	95 900	95 000	116 900
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	67 168	171 920	76 745	62 221	71 565	52 055	57 201
General revenue	58 704	101 158	70 987	54 728	56 262	39 375	48 097
Intergovernmental revenue	5 642	6 683	3 430	4 818	3 492	3 424	3 949
From Federal Government	3 878	2 838	3 006	4 468	3 265	1 887	3 536
From State governments	1 694	3 096	226	350	227	179	266
From local governments	70	749	198	—	—	1 358	147
General revenue from own sources	53 062	94 475	67 557	49 910	52 770	35 951	44 148
Taxes	24 939	49 756	23 187	28 271	26 363	18 543	25 277
Property	10 001	29 402	10 002	16 068	14 561	8 569	14 218
General sales	7 378	15 059	8 684	8 600	8 116	6 839	6 851
Selective sales	6 895	4 681	4 183	3 232	3 210	2 934	3 913
Income	—	—	—	—	—	—	—
Other	665	614	318	371	476	201	295
Current charges	19 401	21 655	11 827	11 293	14 545	9 628	12 903
Miscellaneous revenue	8 722	23 064	32 543	10 346	11 862	7 780	5 968
Utility and liquor store revenue	7 259	65 946	5 183	7 493	13 778	11 131	9 104
Insurance trust revenue	1 205	4 816	575	—	1 525	1 549	—
Expenditure	59 319	150 543	70 716	66 454	62 743	53 053	59 776
By character and object:							
Intergovernmental	—	1 343	767	—	258	—	—
To State governments	—	—	—	—	—	—	—
To local governments	—	1 343	767	—	258	—	—
Current operation	42 974	114 513	34 256	45 415	45 200	41 992	51 454
Capital outlay	10 224	10 680	12 410	11 828	7 564	4 667	4 139
Construction	7 456	9 136	7 208	8 255	7 018	3 958	3 105
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	5 532	21 895	23 143	9 211	8 821	5 556	4 183
Insurance benefits and repayments	589	2 112	140	—	900	838	—
Exhibit—Salaries and wages	27 742	48 262	15 469	27 747	26 925	20 593	22 470
General expenditure	51 188	95 367	61 866	57 169	49 728	44 968	52 672
Current expenditure	40 964	85 665	54 563	47 808	45 712	40 301	48 605
Intergovernmental expenditure	—	1 343	767	—	258	—	—
Capital outlay	10 224	9 702	7 303	9 361	4 016	4 667	4 067
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	677	1 752	918	911	—	—	1 577
Social services and income maintenance:							
Public welfare	1 693	—	75	—	33	311	1
Hospitals	1 075	2 159	312	739	1 429	—	834
Health	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Transportation:							
Highways	10 466	11 068	5 281	6 220	6 208	4 072	4 551
Capital outlay	3 410	5 363	2 308	3 556	1 868	650	385
Air transportation	2 186	3 222	959	2 062	2 022	—	—
Parking facilities	114	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	7 738	14 083	7 584	8 859	9 477	7 527	12 843
Fire protection	5 784	10 497	3 447	6 323	5 422	6 115	1 326
Correction	—	—	—	—	—	556	—
Protective inspection and regulation	470	599	178	424	449	843	312
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	3 953	4 522	2 167	3 020	5 339	7 867	7 877
Capital outlay	2 419	397	312	219	240	627	1 825
Solid waste management	588	5 130	2 741	3 498	3 149	2 588	3 695
Parks and recreation	1 781	8 685	3 476	2 923	3 767	4 155	3 729
Housing and community development	1 584	2 676	2 026	2 054	424	746	3 199
Government administration:							
Financial administration	1 712	1 237	1 321	1 369	2 174	988	1 236
Judicial and legal	500	1 285	576	729	1 045	797	2 305
General public buildings	1 513	799	151	2 886	722	673	1 523
Other	470	3 738	1 110	994	1 228	864	865
Interest on general debt	4 874	16 232	22 696	8 484	5 778	3 771	3 029
General expenditure, n.e.c.	4 010	7 683	6 848	5 674	1 062	3 095	3 770
Utility and liquor store expenditure	7 542	53 064	8 710	9 285	12 115	7 247	7 104
Insurance trust expenditure	589	2 112	140	—	900	838	—
Debt outstanding	67 373	286 021	317 336	121 373	121 668	66 893	65 502
Long-term	67 373	286 021	317 336	121 373	121 668	66 893	65 502
Education	—	—	—	—	—	—	—
Public debt for private purposes	14 499	152 941	288 516	61 719	51 943	37 598	1 432
Utility	6 205	69 061	5 365	13 495	49 610	22 615	29 250
Other and unallocable	46 669	64 019	23 455	46 159	20 115	6 680	34 820
Long-term debt issued	11 645	11 245	300	6 700	22 550	—	4 150
Long-term debt retired	6 443	24 780	14 290	8 678	11 235	4 738	6 210
Cash and security holdings	70 227	281 669	326 977	87 560	132 395	80 151	15 815
Exhibit—City contribution to own retirement systems	557	1 045	229	—	505	409	—

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Plano	Richardson	San Angelo	San Antonio	Tyler	Waco	Wichita Falls
	277	278	279	280	281	282	283
Population, 1988	118 800	77 100	87 300	943 100	74 700	103 400	97 900
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	98 105	62 960	41 615	1 433 918	63 775	83 907	53 842
General revenue	84 777	53 613	33 175	533 608	55 356	72 153	43 546
Intergovernmental revenue	1 191	1 666	2 978	96 243	3 708	4 390	3 819
From Federal Government	634	—	2 230	38 962	2 612	2 933	3 028
From State governments	557	199	742	30 179	1 080	1 145	513
From local governments	—	1 467	6	27 102	16	312	278
General revenue from own sources	83 586	51 947	30 197	437 365	51 648	67 763	39 727
Taxes	55 357	33 482	21 288	201 363	23 819	33 078	25 215
Property	35 802	18 421	12 542	110 900	10 702	14 261	14 511
General sales	12 620	10 233	5 712	63 066	8 680	13 302	6 795
Selective sales	5 643	4 326	2 464	21 232	4 142	5 175	3 468
Income	—	—	—	—	—	—	—
Other	1 292	502	570	6 165	295	340	441
Current charges	15 691	13 729	5 585	86 006	8 315	15 656	10 063
Miscellaneous revenue	12 538	4 736	3 324	149 996	19 514	19 029	4 449
Utility and liquor store revenue	13 328	9 347	8 440	868 248	6 975	11 754	9 294
Insurance trust revenue	—	—	—	32 062	1 444	—	1 002
Expenditure	100 062	62 884	42 918	1 687 478	62 034	82 808	49 686
By character and object:							
Intergovernmental	14 799	—	782	8 651	308	3 033	—
To State governments	—	—	—	5 473	—	—	—
To local governments	14 799	—	782	3 178	308	3 033	—
Current operation	47 725	50 667	34 332	840 568	39 615	47 251	43 781
Capital outlay	22 036	7 043	5 831	557 411	3 690	17 841	1 875
Construction	22 036	5 570	—	477 148	2 148	17 207	889
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	15 502	5 174	1 973	269 708	18 026	14 683	3 496
Insurance benefits and repayments	—	—	—	11 140	395	—	534
Exhibit—Salaries and wages	31 540	22 896	17 586	333 300	16 324	27 053	21 963
General expenditure	94 974	54 837	32 555	688 061	55 212	70 597	39 328
Current expenditure	72 938	47 967	29 668	496 097	51 668	56 419	37 453
Intergovernmental expenditure	14 799	—	782	8 651	308	3 033	—
Capital outlay	22 036	6 870	2 887	191 964	3 544	14 178	1 875
General expenditure by function:							
Education services:							
Education	—	—	—	1 140	—	—	—
Elementary and secondary education	—	—	—	87	—	—	—
Higher education	—	—	—	1 053	—	—	—
Other	—	—	—	—	—	—	—
Libraries	1 543	1 084	—	10 737	667	1 054	499
Social services and income maintenance:							
Public welfare	—	—	1 104	5 482	—	840	—
Hospitals	—	—	—	—	—	—	—
Health	565	604	1 087	16 264	2 175	1 703	1 617
Other	—	—	—	—	—	—	—
Transportation:							
Highways	10 866	6 563	4 164	58 912	4 938	6 094	5 925
Capital outlay	8 242	5 261	341	33 402	1 495	3 820	885
Air transportation	—	—	1 346	27 518	1 032	1 636	230
Parking facilities	—	—	—	2 437	—	—	27
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	9 972	9 052	5 682	95 644	7 455	11 387	7 654
Fire protection	7 942	5 020	3 658	59 457	4 259	6 828	5 241
Correction	—	—	—	887	—	—	—
Protective inspection and regulation	2 456	470	282	4 469	230	573	437
Environment and housing:							
Natural resources	—	—	—	26 494	—	—	—
Sewerage	9 169	5 545	3 419	76 076	1 489	7 003	2 583
Capital outlay	—	81	1 119	34 058	88	2 207	661
Solid waste management	4 266	3 067	—	23 167	3 583	3 844	4 518
Parks and recreation	7 730	5 037	2 921	58 015	1 973	8 168	2 709
Housing and community development	247	—	427	28 166	2 587	1 682	1 688
Government administration:							
Financial administration	3 844	1 257	573	18 908	1 155	782	1 102
Judicial and legal	556	249	650	5 913	573	583	597
General public buildings	12 347	953	176	16 021	154	465	356
Other	1 437	3 045	714	8 619	836	1 120	1 053
Interest on general debt	12 486	3 932	1 351	85 269	16 583	12 383	1 651
General expenditure, n.e.c.	9 548	8 959	5 001	58 465	5 523	4 452	1 441
Utility and liquor store expenditure	5 088	8 047	10 363	988 277	6 427	12 211	9 824
Insurance trust expenditure	—	—	—	11 140	395	—	534
Debt outstanding	205 652	66 400	26 601	4 034 517	192 804	169 810	43 830
Long-term	205 652	66 400	26 601	3 909 517	192 804	169 810	43 830
Education	—	—	—	—	—	—	—
Public debt for private purposes	—	—	11 850	—	83 424	144 038	109 905
Utility	33 070	11 395	6 555	2 802 261	18 555	25 426	22 835
Other and unallocable	172 582	43 155	20 046	1 023 832	30 211	34 479	20 995
Long-term debt issued	25 000	1 085	10 670	835 052	15 942	11 140	—
Long-term debt retired	13 331	5 381	4 707	498 190	20 654	8 627	1 235
Cash and security holdings	62 192	36 383	23 339	1 374 466	193 219	155 854	49 380
Exhibit—City contribution to own retirement systems	—	—	—	17 139	362	—	342

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Utah		Vermont— Burlington	Virginia			
	Salt Lake City	West Valley		Alexandria	Chesapeake	Hampton	Newport News
	284	285		286	287	288	289
Population, 1988	152 700	93 000	37 100	108 400	147 800	130 800	160 100
Date of end of fiscal year	6/30	6/30	12/31	6/30	6/30	6/30	6/30
Revenue	201 666	18 793	75 105	292 528	270 787	209 129	337 757
General revenue	178 747	18 793	31 410	291 623	256 814	209 129	288 412
Intergovernmental revenue	14 374	2 441	3 239	67 103	100 398	80 098	120 184
From Federal Government	9 290	1 248	1 835	10 507	2 309	6 149	15 529
From State governments	5 084	833	421	46 492	98 089	73 949	103 649
From local governments	—	360	983	10 104	—	—	1 006
General revenue from own sources	164 373	16 352	28 171	224 520	156 416	129 031	168 228
Taxes	78 718	13 230	12 578	182 212	131 236	92 789	127 857
Property	38 438	3 215	11 834	135 073	92 482	60 230	87 081
General sales	21 533	6 586	—	12 784	9 499	9 943	9 434
Selective sales	13 943	2 759	—	17 710	16 429	13 546	16 559
Income	—	—	—	16 645	12 826	9 070	14 783
Other	4 804	670	744	20 079	13 124	20 814	23 799
Current charges	63 856	1 039	10 590	22 229	12 056	15 428	16 572
Miscellaneous revenue	21 799	2 083	—	—	—	—	—
Utility and liquor store revenue	22 919	—	39 810	905	13 973	—	33 910
Insurance trust revenue	—	—	3 885	—	—	—	15 435
Expenditure	229 032	21 041	92 358	302 701	295 911	217 311	338 470
By character and object:							
Intergovernmental	—	736	683	4 960	1 235	1 618	—
To State governments	—	1	—	—	—	1 126	—
To local governments	—	735	683	4 960	1 235	492	—
Current operation	130 225	17 956	55 520	249 093	237 220	186 077	256 159
Capital outlay	83 127	287	24 777	24 990	44 054	15 628	47 620
Construction	62 594	—	5 015	17 798	36 922	11 065	25 865
Assistance and subsidies	—	—	—	1 572	260	468	2 518
Interest on debt	15 680	2 062	9 769	22 086	13 142	13 620	24 902
Insurance benefits and repayments	—	—	1 609	—	—	—	7 271
Exhibit—Salaries and wages	80 830	9 361	21 101	149 531	112 504	95 111	154 817
General expenditure	207 163	21 041	49 447	300 926	280 918	217 311	326 188
Current expenditure	129 135	20 754	27 572	275 962	240 834	201 783	278 568
Intergovernmental expenditure	—	736	683	4 960	1 235	1 618	—
Capital outlay	78 028	287	21 875	24 964	40 084	15 528	47 620
General expenditure by function:							
Education services:							
Education	—	—	—	80 097	136 457	97 380	140 916
Elementary and secondary education	—	—	—	80 002	136 457	97 380	140 916
Higher education	—	—	—	95	—	—	—
Other	—	—	—	—	—	—	—
Libraries	5 678	—	679	3 209	2 749	1 559	1 922
Social services and income maintenance:							
Public welfare	—	—	—	17 339	7 287	7 269	10 864
Hospitals	—	—	—	703	—	—	—
Health	23	—	505	12 457	9 256	2 693	3 748
Other	—	—	—	—	—	—	—
Transportation:							
Highways	23 214	2 367	2 363	18 536	41 117	4 164	18 324
Capital outlay	9 132	63	1 428	4 977	22 284	59	101
Air transportation	55 693	—	5 027	—	—	—	393
Parking facilities	—	—	1 337	—	—	—	774
Other	—	—	570	2 833	324	—	—
Public safety:							
Police protection	19 223	5 209	3 882	22 235	15 649	9 321	15 900
Fire protection	18 463	2 045	3 440	16 175	13 574	8 676	14 586
Correction	—	—	—	7 758	7 911	3 538	8 587
Protective inspection and regulation	270	—	—	2 177	1 232	803	4 006
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	15 055	—	16 784	18 652	2 099	1 658	5 710
Capital outlay	8 874	—	14 839	5 024	—	34	1 669
Solid waste management	2 895	837	3 026	3 092	7 378	4 103	18 955
Parks and recreation	11 459	268	1 519	9 905	4 257	11 898	10 923
Housing and community development	23 997	699	3 659	9 165	754	8 275	28 383
Government administration:							
Financial administration	4 269	1 129	787	4 544	6 324	2 454	6 298
Judicial and legal	1 115	804	274	13 835	3 066	1 281	5 418
General public buildings	1 207	184	238	3 658	4 077	2 052	3 501
Other	5 173	916	999	9 719	3 581	2 104	2 388
Interest on general debt	14 072	2 062	1 237	22 086	10 287	13 620	19 891
General expenditure, n.e.c.	5 357	4 521	3 121	22 751	3 539	34 463	4 701
Utility and liquor store expenditure	21 869	—	41 302	1 775	14 993	—	5 011
Insurance trust expenditure	—	—	1 609	—	—	—	7 271
Debt outstanding	334 199	26 546	159 907	325 858	224 607	206 156	399 682
Long-term	334 199	26 546	154 507	325 858	224 607	189 254	350 963
Education	—	—	—	6 732	35 433	1 065	44 144
Public debt for private purposes	29 006	—	—	124 180	56 269	59 935	101 584
Utility	21 781	—	132 911	—	44 165	—	69 695
Other and unallocable	283 412	26 546	21 596	194 946	88 740	128 254	135 560
Long-term debt issued	49 912	1 915	5 650	48 000	44 712	39 815	62 363
Long-term debt retired	9 140	375	4 218	16 659	8 127	14 885	24 577
Cash and security holdings	176 341	27 858	75 555	268 950	202 178	171 026	321 100
Exhibit—City contribution to own retirement systems	—	—	1 183	—	—	—	10 071

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Virginia—Con.					Washington	
	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Seattle
	291	292	293	294	295	296	297
Population, 1988	286 500	107 500	213 300	97 700	365 300	88 900	502 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	12/31	12/31
Revenue	592 629	203 278	654 730	183 947	716 728	113 968	1 011 299
General revenue	539 954	185 862	519 098	170 425	679 978	102 046	630 040
Intergovernmental revenue	219 609	88 267	174 110	67 829	253 303	8 982	93 339
From Federal Government	60 794	8 665	33 780	10 712	86 140	370	27 160
From State governments	155 865	78 242	138 526	56 277	164 755	4 993	58 265
From local governments	2 950	1 360	1 804	840	2 408	3 619	7 914
General revenue from own sources	320 345	97 595	344 988	102 596	426 675	93 064	536 701
Taxes	198 755	73 207	241 400	82 656	334 773	56 980	319 845
Property	113 176	47 160	154 047	46 068	202 354	14 728	106 035
General sales	20 377	5 038	21 244	12 132	57 316	20 561	69 576
Selective sales	44 774	14 411	36 706	13 817	48 909	9 820	71 477
Income	—	—	—	—	—	—	—
Other	20 428	6 598	29 403	10 639	26 194	11 871	72 757
Current charges	76 461	18 312	76 608	14 739	39 222	21 992	144 145
Miscellaneous revenue	45 129	6 076	26 980	5 201	52 680	14 092	72 711
Jutility and liquor store revenue	33 217	10 428	117 205	4 653	36 750	11 922	320 980
Insurance trust revenue	19 458	6 988	18 427	8 869	—	—	60 279
Expenditure	604 972	210 620	682 684	188 023	679 210	101 344	944 949
By character and object:							
Intergovernmental	3 751	901	5 732	387	1 483	345	57 376
To State governments	—	—	—	—	—	—	302
To local governments	3 751	901	5 732	387	1 483	345	57 074
Current operation	441 475	175 164	539 943	149 729	501 696	61 628	616 069
Capital outlay	96 840	19 622	77 866	26 625	140 317	33 555	161 238
Construction	81 012	11 902	65 528	20 768	119 746	31 987	129 481
Assistance and subsidies	5 455	3 610	7 953	1 187	396	—	—
Interest on debt	43 068	8 423	38 812	5 309	35 318	5 816	57 894
Insurance benefits and repayments	14 383	2 900	12 378	4 786	—	—	52 372
Exhibit—Salaries and wages	243 127	98 484	317 779	91 416	310 052	45 541	330 273
General expenditure	558 654	202 793	532 287	174 399	643 131	88 106	546 396
Current expenditure	472 687	183 938	477 729	150 994	513 372	56 941	450 702
Intergovernmental expenditure	3 751	901	5 732	387	1 483	345	57 376
Capital outlay	85 967	18 855	54 558	23 405	129 759	31 165	95 694
General expenditure by function:							
Education services:							
Education	195 134	89 205	175 958	71 307	293 183	—	—
Elementary and secondary education	195 134	89 205	175 958	71 307	293 178	—	—
Higher education	—	—	—	—	5	—	—
Other	—	—	—	—	—	—	—
Libraries	4 460	1 313	3 646	1 792	7 730	—	18 708
Social services and income maintenance:							
Public welfare	26 295	15 937	35 590	10 650	13 077	11	—
Hospitals	10 945	—	—	—	—	—	—
Health	16 247	7 605	15 740	1 033	17 416	607	11 105
Other	—	—	—	—	—	—	—
Transportation:							
Highways	25 000	7 611	20 539	7 879	79 131	14 847	60 546
Capital outlay	9 044	2 098	3 949	2 582	55 351	8 454	39 216
Air transportation	21 766	—	—	—	—	—	—
Parking facilities	3 084	613	917	112	38	—	666
Other	2 385	800	511	—	899	—	—
Public safety:							
Police protection	30 422	11 552	36 696	10 017	38 840	10 408	70 631
Fire protection	19 310	7 564	27 326	9 244	19 242	5 973	48 275
Correction	12 119	5 314	10 055	6 382	12 092	670	7 234
Protective inspection and regulation	4 538	2 960	6 186	966	2 833	—	10 746
Environment and housing:							
Natural resources	—	—	—	—	1 023	52	—
Sewerage	5 540	4 210	35 482	10 817	19 151	9 346	64 982
Capital outlay	2 023	1 549	11 710	6 199	10 222	1 428	13 830
Solid waste management	10 394	2 394	15 655	3 918	16 451	161	40 281
Parks and recreation	20 392	7 002	16 610	4 534	27 437	13 396	67 935
Housing and community development	62 898	10 180	53 412	10 039	4 676	2 152	23 171
Government administration:							
Financial administration	8 627	4 056	10 349	4 971	11 912	2 874	16 501
Judicial and legal	6 076	2 803	7 445	2 311	5 605	1 379	15 850
General public buildings	8 746	3 440	7 246	4 310	25 869	—	3 047
Other	7 179	3 224	5 903	2 009	6 142	13 739	17 845
Interest on general debt	38 003	8 423	29 796	5 299	28 700	4 263	22 731
General expenditure, n.e.c.	19 074	6 587	17 225	6 809	11 684	8 228	46 142
Utility and liquor store expenditure	31 935	4 927	138 019	8 838	36 079	13 238	346 181
Insurance trust expenditure	14 383	2 900	12 378	4 786	—	—	52 372
Debt outstanding	539 979	115 026	682 144	94 611	507 858	88 074	903 878
Long-term	539 979	115 026	682 144	94 611	507 858	81 131	903 878
Education	25 521	2 412	54 608	14 496	123 698	—	—
Public debt for private purposes	219 232	27 025	57 234	6 600	87 557	—	—
Utility	65 826	—	118 957	200	90 733	21 048	564 925
Other and unallocable	229 400	85 589	451 345	73 315	205 870	60 083	338 953
Long-term debt issued	44 250	—	168 112	7 623	89 535	18 692	83 018
Long-term debt retired	34 437	7 983	88 667	6 646	29 511	7 147	75 955
Cash and security holdings	665 145	125 158	495 768	148 526	419 268	65 444	854 712
Exhibit—City contribution to own retirement systems	9 943	2 264	9 347	5 273	—	—	31 804

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington—Con.		West Virginia— Huntington	Wisconsin					Wyoming— Cheyenne
	Spokane	Tacoma		Green Bay	Kenosha	Madison	Milwaukee	Racine	
	298	299	300	301	302	303	304	305	306
Population, 1988	170 900	164 000	56 300	95 600	76 400	178 200	599 400	82 500	54 000
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31	6/30
Revenue	149 409	398 672	32 388	85 809	56 608	152 893	781 347	69 593	45 006
General revenue	124 543	171 972	30 701	79 624	52 223	140 417	558 805	63 579	36 912
Intergovernmental revenue	17 452	16 518	2 825	31 032	24 671	49 399	277 462	30 699	21 574
From Federal Government	2 860	2 168	2 272	1 930	2 299	5 877	42 437	2 419	2 670
From State governments	14 139	14 174	553	28 478	21 756	41 532	234 670	25 932	12 903
From local governments	453	176	—	624	616	1 990	355	2 348	6 001
General revenue from own sources	107 091	155 454	27 876	48 592	27 552	91 018	281 343	32 880	15 338
Taxes	50 139	84 693	12 080	20 262	14 453	54 068	154 384	19 213	4 524
Property	17 516	22 646	1 580	19 061	13 559	48 232	142 600	18 598	3 003
General sales	16 642	20 757	—	—	—	—	—	—	—
Selective sales	12 491	26 168	1 701	495	107	2 749	4 108	61	1 101
Income	—	—	—	—	—	—	—	—	—
Other	3 490	15 122	8 799	705	787	3 085	7 676	554	420
Current charges	38 916	51 350	10 022	15 136	6 408	19 343	61 977	6 946	6 398
Miscellaneous revenue	18 036	19 411	5 774	13 194	6 691	17 607	64 982	6 721	4 416
Utility and liquor store revenue	14 282	204 537	—	6 185	4 385	12 476	39 330	6 014	6 958
Insurance trust revenue	10 584	22 163	1 687	—	—	—	183 212	—	1 136
Expenditure	196 910	399 021	35 924	87 887	65 938	160 702	648 798	73 704	42 756
By character and object:									
Intergovernmental	3 350	1 000	99	—	114	6 166	24 296	—	685
To State governments	—	—	—	—	114	—	—	—	—
To local governments	3 350	1 000	99	—	—	6 166	24 296	—	685
Current operation	102 129	280 307	24 340	64 678	45 641	125 388	444 479	68 511	28 193
Capital outlay	79 259	69 004	3 216	12 229	16 196	19 412	81 847	2 163	7 902
Construction	79 259	69 004	1 771	12 101	13 059	18 045	61 516	2 163	7 493
Assistance and subsidies	—	—	—	—	—	—	—	—	—
Interest on debt	5 397	35 233	5 957	10 980	3 987	9 736	35 162	3 030	5 484
Insurance benefits and repayments	6 775	13 477	2 312	—	—	—	63 014	—	492
Exhibit—Salaries and wages	33 296	97 774	11 489	29 180	20 711	67 088	248 180	30 430	13 369
General expenditure	174 630	166 249	33 612	80 738	57 680	134 321	551 446	64 984	33 209
Current expenditure	98 035	133 785	30 396	68 786	43 628	115 267	479 481	62 821	28 494
Intergovernmental expenditure	3 350	1 000	99	—	114	6 166	24 296	—	685
Capital outlay	76 595	32 464	3 216	11 952	14 052	19 054	71 965	2 163	4 715
General expenditure by function:									
Education services:									
Education	—	112	—	—	—	—	—	—	—
Elementary and secondary education	—	112	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Libraries	3 943	11 287	40	—	2 804	5 096	18 281	3 854	—
Social services and income maintenance:									
Public welfare	—	1 176	—	—	—	5	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	2 213	2 610	95	1 333	3 037	5 452	9 813	1 438	1 459
Other	—	—	—	—	—	—	—	—	—
Transportation:									
Highways	6 550	15 690	2 128	16 137	4 861	14 001	45 771	8 860	5 999
Capital outlay	—	—	604	7 381	1 304	5 541	18 028	2 163	2 547
Air transportation	—	259	35	—	739	—	—	—	—
Parking facilities	72	346	749	1 428	6	3 555	5 728	592	129
Other	—	—	—	—	207	—	3 491	—	—
Public safety:									
Police protection	18 249	19 360	3 726	11 298	10 018	22 032	114 013	14 422	4 201
Fire protection	14 469	17 426	4 014	12 124	6 344	17 062	56 387	9 886	3 101
Correction	1 500	1 485	—	—	27	—	—	181	208
Protective inspection and regulation	1 363	309	193	784	329	1 617	16 658	460	193
Environment and housing:									
Natural resources	167	127	418	1 275	1 845	11 023	9 488	2 192	—
Sewerage	25 102	32 656	5 079	11 105	5 449	8 503	44 721	5 003	3 144
Capital outlay	16 958	17 432	121	851	1 432	—	10 724	—	1 633
Solid waste management	70 036	17 721	2 570	2 412	2 190	6 990	39 340	2 778	2 046
Parks and recreation	9 186	5 958	1 710	6 700	3 486	14 387	11 137	6 062	1 858
Housing and community development	2 226	2 880	1 841	1 364	654	6 829	42 548	1 206	2 541
Government administration:									
Financial administration	1 186	5 780	1 800	1 347	655	3 534	18 372	1 617	418
Judicial and legal	3 336	3 332	209	539	400	1 084	6 288	515	328
General public buildings	—	—	345	—	368	326	13 654	673	497
Other	2 393	4 240	697	1 136	1 026	2 195	8 063	1 109	936
Interest on general debt	3 846	11 597	5 957	10 758	3 987	8 599	35 162	2 854	2 481
General expenditure, n.e.c.	8 793	11 898	2 006	998	9 248	2 031	52 531	1 282	3 670
Utility and liquor store expenditure	15 505	219 295	—	7 149	8 258	26 381	34 338	8 720	9 055
Insurance trust expenditure	6 775	13 477	2 312	—	—	—	63 014	—	492
Debt outstanding	200 932	413 381	79 860	142 491	61 288	118 973	515 576	48 997	80 241
Long-term	194 588	413 381	79 860	142 491	55 288	118 973	514 861	48 997	80 241
Education	—	—	—	—	—	—	5 380	—	—
Public debt for private purposes	—	—	44 100	59 878	13 450	19 132	129 193	—	31 028
Utility	17 305	271 925	—	4 380	—	16 128	—	6 150	47 468
Other and unallocable	177 283	141 456	35 760	78 233	41 838	83 713	380 288	42 847	1 745
Long-term debt issued	117 780	69 404	—	3 130	15 260	18 500	73 830	20 080	1 803
Long-term debt retired	5 577	15 902	2 150	9 708	3 990	12 752	50 164	10 627	4 891
Cash and security holdings	210 168	363 068	63 669	130 139	55 155	138 111	1 944 706	61 049	55 245
Exhibit—City contribution to own retirement systems	1 662	8 194	653	—	—	—	34 911	—	592

Note: See text regarding fiscal years covered. See appendix B for factors that deserve special attention in interpreting this table.

¹Data are for 1988-89.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban-Town and Township Governments Having 75,000 Population or More: 1989-90

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama				Alaska—Anchorage	Arizona		
	Birmingham	Huntsville	Mobile	Montgomery		Chandler	Glendale	Mesa
	1	2	3	4		5	6	7
Population, 1988 -----	277 300	159 500	208 800	193 500	218 500	81 100	140 200	280 400
Date of end of fiscal year -----	6/30	9/30	9/30	9/30	6/30	6/30	6/30	6/30
Revenue -----	935.65	2 915.30	743.02	639.64	3 490.94	846.86	934.23	856.46
General revenue -----	811.79	1 649.56	688.87	482.68	2 967.70	701.86	834.77	613.09
Intergovernmental revenue -----	112.35	116.14	33.65	52.58	1 271.32	202.42	231.22	201.34
From Federal Government -----	29.27	44.90	—	23.62	30.28	34.97	42.28	24.19
From State governments -----	44.38	26.23	24.38	14.35	1 241.04	167.45	188.53	176.79
From local governments -----	36.71	45.02	9.27	14.61	—	—	.41	.36
General revenue from own sources -----	699.43	1 533.42	655.22	430.09	1 696.38	499.45	603.55	411.75
Taxes -----	508.99	487.39	426.68	348.86	790.37	208.98	211.47	152.72
Property -----	94.36	103.57	30.96	53.41	743.99	81.60	91.53	15.90
General sales -----	165.31	288.97	265.23	168.92	—	105.14	101.09	124.27
Selective sales -----	.53	40.55	46.99	35.30	20.67	5.66	6.01	2.09
Income -----	123.47	—	—	—	—	—	—	—
Other -----	125.33	54.30	83.50	91.23	25.70	16.57	12.84	10.46
Current charges -----	74.04	861.01	97.27	50.01	682.65	179.54	135.00	133.55
Miscellaneous revenue -----	116.41	185.02	131.26	31.22	223.36	110.92	257.08	125.48
Utility and liquor store revenue -----	—	1 265.74	54.15	103.32	411.25	144.99	99.46	243.37
Insurance trust revenue -----	123.86	—	—	53.64	111.99	—	—	—
Expenditure -----	985.81	2 782.61	693.97	636.41	3 370.39	961.43	805.22	916.15
By character and object:								
Intergovernmental -----	44.19	45.03	10.41	18.09	6.86	—	10.62	12.40
To State governments -----	—	—	—	—	6.86	—	—	—
To local governments -----	44.19	45.03	10.41	18.09	—	—	10.62	12.40
Current operation -----	642.24	2 246.83	434.43	453.04	2 723.70	517.94	538.67	569.56
Capital outlay -----	89.19	319.07	79.91	110.11	253.07	269.12	75.39	185.10
Construction -----	30.91	222.51	61.34	1.90	216.54	55.49	45.33	27.89
Assistance and subsidies -----	—	—	—	—	—	—	—	—
Interest on debt -----	155.27	171.68	169.22	25.90	355.67	174.36	180.53	149.09
Insurance benefits and repayments -----	54.92	—	—	29.26	31.08	—	—	—
Exhibit—Salaries and wages -----	418.98	498.50	228.57	226.48	1 435.68	210.88	257.29	331.97
General expenditure -----	930.89	1 471.94	603.19	453.10	2 836.61	781.70	676.96	667.75
Current expenditure -----	841.70	1 266.23	523.29	415.68	2 588.57	564.92	606.31	524.34
Intergovernmental expenditure -----	44.19	45.03	10.41	18.09	6.86	—	10.62	12.40
Capital outlay -----	89.19	205.71	79.91	37.42	248.04	216.78	70.65	143.41
General expenditure by function:								
Education services:								
Education -----	9.76	102.19	—	2.58	1 236.10	—	—	—
Elementary and secondary education -----	9.76	102.19	—	2.58	1 236.10	—	—	—
Higher education -----	—	—	—	—	—	—	—	—
Other -----	—	—	—	—	—	—	—	—
Libraries -----	30.71	17.81	10.89	8.24	31.57	14.33	22.38	20.10
Social services and income maintenance:								
Public welfare -----	—	.09	—	.16	—	—	.68	.71
Hospitals -----	—	683.34	—	1.83	—	—	—	—
Health -----	9.57	17.66	4.36	5.93	127.15	—	—	—
Other -----	—	—	—	—	—	—	—	—
Transportation:								
Highways -----	61.40	76.77	29.42	71.56	192.38	124.28	69.76	63.26
Capital outlay -----	7.06	23.09	10.26	.73	98.75	88.90	22.47	28.17
Air transportation -----	50.62	—	—	—	3.40	6.39	9.66	2.39
Parking facilities -----	30.10	8.05	21.00	.98	13.04	—	—	3.32
Other -----	6.91	3.42	7.56	—	11.46	—	—	—
Public safety:								
Police protection -----	115.77	70.38	89.87	85.50	161.87	87.77	103.83	130.47
Fire protection -----	94.82	58.24	62.53	56.35	97.60	72.07	39.44	60.20
Correction -----	9.69	7.43	5.46	—	6.86	—	—	2.69
Protective inspection and regulation -----	20.52	4.77	3.85	4.72	7.22	8.71	3.30	7.48
Environment and housing:								
Natural resources -----	—	—	—	—	—	—	—	—
Sewerage -----	50.79	16.08	47.06	3.38	87.03	74.61	33.47	108.78
Capital outlay -----	19.31	—	—	—	—	3.87	2.92	82.29
Solid waste management -----	31.48	27.99	17.14	36.23	49.97	30.49	39.42	40.55
Parks and recreation -----	68.47	70.33	69.16	56.22	77.35	93.83	26.11	50.37
Housing and community development -----	61.22	11.62	—	16.32	—	35.82	31.32	14.95
Government administration:								
Financial administration -----	25.17	17.47	14.18	10.80	29.27	37.98	37.11	8.55
Judicial and legal -----	26.68	8.82	4.15	10.35	1.52	12.13	3.02	12.48
General public buildings -----	9.87	4.04	20.96	—	—	13.45	—	6.85
Other -----	17.87	8.68	13.26	5.55	40.72	24.64	31.37	21.45
Interest on general debt -----	155.27	150.63	129.10	17.71	246.84	111.23	127.85	92.69
General expenditure, n.e.c. -----	44.23	106.13	53.24	58.71	415.26	33.97	98.22	20.45
Utility and liquor store expenditure -----	—	1 310.68	90.78	154.05	502.70	179.73	128.26	248.40
Insurance trust expenditure -----	54.92	—	—	29.26	31.08	—	—	—
Debt outstanding -----	2 634.09	2 461.39	2 818.74	540.11	4 613.84	2 606.65	2 039.99	1 903.36
Long-term -----	2 620.93	2 455.96	2 818.74	540.11	4 613.84	2 606.65	2 039.99	1 903.36
Education -----	10.82	188.84	—	—	733.46	—	—	—
Public debt for private purposes -----	98.34	319.48	1 721.97	113.64	—	255.62	659.76	673.56
Utility -----	—	284.26	545.07	209.56	1 427.99	1 103.58	551.11	748.81
Other and unallocable -----	2 511.72	1 663.38	551.70	216.91	2 452.39	1 247.45	829.13	481.00
Long-term debt issued -----	647.19	31.35	1.63	93.40	812.46	209.89	139.00	145.51
Long-term debt retired -----	225.00	53.12	46.17	27.60	1 064.49	169.24	377.43	86.85
Cash and security holdings -----	2 733.14	1 669.72	1 983.16	710.27	2 751.45	1 081.37	1 283.59	1 171.93
Exhibit—City contribution to own retirement systems -----	27.57	—	—	15.29	15.92	—	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona—Con.				Arkansas—Little Rock	California		
	Phoenix	Scottsdale	Tempe	Tucson		Alameda	Anaheim	Bakersfield
	9	10	11	12	13	14	15	16
Population, 1988	925 500	121 700	140 400	390 200	180 100	75 100	244 700	159 900
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30
Revenue	1 204.57	1 249.41	883.03	1 119.60	782.20	1 227.51	1 943.00	680.17
General revenue	1 035.57	1 025.38	757.74	896.34	661.73	638.95	1 065.70	636.17
Intergovernmental revenue	339.04	194.97	254.69	308.63	165.49	106.62	164.91	102.95
From Federal Government	95.24	7.42	31.18	68.00	22.57	11.56	8.03	5.15
From State governments	216.96	187.55	217.16	224.32	50.85	92.93	142.55	97.60
From local governments	26.83	—	6.35	16.31	92.08	2.13	14.33	.19
General revenue from own sources	696.53	830.41	503.06	587.71	496.24	532.33	900.79	533.22
Taxes	343.02	426.31	279.13	332.29	174.21	357.99	441.60	308.99
Property	126.29	97.30	97.27	65.46	63.40	182.24	153.71	109.74
General sales	134.49	240.51	162.03	218.65	—	57.35	149.38	150.79
Selective sales	65.16	49.99	10.31	32.91	81.68	72.28	104.57	26.33
Income	—	—	—	—	—	—	—	—
Other	17.08	38.51	9.52	15.26	29.13	46.13	33.93	22.13
Current charges	194.59	130.12	97.86	106.77	165.43	96.15	331.23	122.39
Miscellaneous revenue	158.92	273.98	126.06	148.66	156.59	78.19	127.96	101.84
Utility and liquor store revenue	120.49	224.03	125.29	178.13	85.84	528.31	877.30	42.08
Insurance trust revenue	48.51	—	—	45.12	34.64	60.25	—	1.93
Expenditure	1 456.09	1 327.82	1 196.37	1 211.42	799.69	1 127.66	2 024.61	652.38
By character and object:								
Intergovernmental	6.55	43.15	—	—	6.66	—	—	—
To State governments	1.73	—	—	—	—	—	—	—
To local governments	4.81	43.15	—	—	6.66	—	—	—
Current operation	662.53	711.12	548.55	707.94	534.61	902.20	1 596.37	484.67
Capital outlay	591.08	294.65	533.94	307.05	140.17	109.45	289.66	105.89
Construction	430.24	228.83	523.01	252.21	118.81	9.12	37.84	8.46
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	173.66	278.91	113.88	177.59	102.25	61.30	138.58	60.30
Insurance benefits and repayments	22.26	—	—	18.84	16.00	54.70	—	1.53
Exhibit—Salaries and wages	385.76	336.77	310.09	363.82	300.34	302.28	302.95	239.19
General expenditure	1 245.87	1 082.09	1 034.07	902.45	730.81	600.64	1 072.32	602.88
Current expenditure	732.10	895.91	551.64	728.97	590.64	533.81	941.94	512.40
Intergovernmental expenditure	6.55	43.15	—	—	6.66	—	—	—
Capital outlay	513.76	186.18	482.44	173.48	140.17	66.83	130.38	90.48
General expenditure by function:								
Education services:								
Education	4.20	—	—	—	—	—	—	—
Elementary and secondary education	4.20	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	21.26	27.59	34.70	32.87	20.13	56.44	22.41	—
Social services and income maintenance:								
Public welfare	1.27	—	—	5.07	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—
Health	1.75	—	5.19	1.78	17.23	6.51	11.45	—
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	164.75	199.52	239.91	150.91	117.88	24.58	56.59	98.77
Capital outlay	141.62	135.45	198.92	112.23	79.54	.03	1.19	45.04
Air transportation	198.12	8.92	—	46.28	24.44	—	—	12.72
Parking facilities	3.82	—	—	.54	6.49	—	—	1.08
Other	—	—	—	—	13.15	—	—	—
Public safety:								
Police protection	165.05	120.01	117.74	128.29	84.37	121.45	187.92	139.06
Fire protection	84.90	41.28	52.34	59.66	73.92	75.87	69.43	82.28
Correction	4.65	.19	7.37	.65	5.04	—	—	—
Protective inspection and regulation	5.99	21.38	9.99	6.01	6.69	68.89	91.81	16.38
Environment and housing:								
Natural resources	—	—	—	8.06	—	—	—	—
Sewerage	108.61	45.33	146.30	1.35	58.06	29.39	2.42	24.59
Capital outlay	77.98	20.64	126.82	1.35	18.06	9.12	—	1.46
Solid waste management	43.85	45.69	40.61	27.69	32.78	.39	87.57	46.82
Parks and recreation	92.31	72.44	68.10	100.75	32.36	67.04	227.09	31.87
Housing and community development	61.13	6.29	123.82	61.30	17.49	56.10	176.92	24.28
Government administration:								
Financial administration	17.65	36.05	27.94	25.99	11.32	22.81	41.43	40.64
Judicial and legal	26.93	15.19	16.38	27.14	10.51	—	—	—
General public buildings	9.27	23.76	12.71	14.61	6.24	—	—	—
Other	20.10	60.58	17.04	20.57	12.79	18.97	13.99	17.29
Interest on general debt	157.78	245.20	72.12	142.77	100.59	52.18	63.59	56.19
General expenditure, n.e.c.	52.46	112.66	41.81	40.16	79.34	—	6.06	10.92
Utility and liquor store expenditure	187.96	245.74	162.30	290.14	52.88	472.32	952.29	47.98
Insurance trust expenditure	22.26	—	—	18.84	16.00	54.70	—	1.53
Debt outstanding	2 227.76	3 880.69	1 551.59	1 982.07	1 673.32	1 487.63	2 732.82	844.52
Long-term	2 222.19	3 810.17	1 551.59	1 982.07	1 673.32	1 487.63	2 732.82	844.52
Education	—	—	—	—	—	—	—	—
Public debt for private purposes	657.57	1 532.98	191.58	912.23	1 059.12	220.84	—	646.78
Utility	218.51	158.01	556.49	385.89	35.73	121.96	1 177.10	76.46
Other and unallocable	1 346.11	2 119.18	803.52	683.95	578.47	1 144.83	1 555.73	121.28
Long-term debt issued	292.41	401.03	241.27	83.39	—	797.76	498.45	52.03
Long-term debt retired	195.12	162.32	110.41	144.79	38.12	486.90	103.39	61.72
Cash and security holdings	1 653.41	2 867.82	1 003.73	1 825.67	1 866.68	1 786.86	2 542.60	1 101.29
Exhibit—City contribution to own retirement systems	18.18	—	—	15.71	15.09	38.26	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Berkeley	Burbank	Carson	Chula Vista	Compton	Concord	Costa Mesa
	17	18	19	20	21	22	23
Population, 1988	103 700	92 000	89 400	126 200	95 100	108 000	90 700
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	1 249.19	2 366.52	558.14	592.73	652.93	833.56	797.16
General revenue	1 247.60	1 320.65	556.55	592.46	603.13	779.89	744.86
Intergovernmental revenue	219.90	184.35	105.19	92.92	140.08	76.28	72.02
From Federal Government	25.31	10.03	21.48	5.88	27.89	7.05	4.62
From State governments	182.47	174.22	83.46	86.58	108.61	69.23	67.40
From local governments	12.12	.10	.26	.47	3.59	—	—
General revenue from own sources	1 027.70	1 136.30	451.36	499.54	463.05	703.61	672.84
Taxes	569.42	580.79	300.73	284.04	305.29	380.62	508.57
Property	232.03	272.74	80.13	99.20	194.51	162.02	143.25
General sales	90.86	145.62	157.16	86.48	47.54	152.66	286.38
Selective sales	92.97	126.40	26.87	41.84	47.25	24.66	34.41
Income	—	—	—	—	—	—	—
Other	153.57	36.03	36.57	56.52	15.99	41.29	44.52
Current charges	339.30	221.50	23.55	89.63	56.60	209.69	60.95
Miscellaneous revenue	118.98	334.01	127.09	125.87	101.16	113.30	103.33
Utility and liquor store revenue	.11	1 045.87	1.59	.26	49.80	.35	—
Insurance trust revenue	1.49	—	—	—	—	53.32	52.29
Expenditure	1 154.09	2 438.02	523.65	519.91	768.10	779.46	807.31
By character and object:							
Intergovernmental	—	—	76.50	—	—	—	—
To State governments	—	—	76.50	—	—	—	—
To local governments	—	—	—	—	—	—	—
Current operation	1 017.45	1 933.71	301.04	385.74	510.34	511.25	573.09
Capital outlay	63.78	392.80	86.67	71.87	129.95	180.79	198.42
Construction	3.32	46.28	52.81	8.23	71.91	92.29	69.34
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	47.62	111.51	59.44	62.31	127.81	78.06	20.03
Insurance benefits and repayments	25.24	—	—	—	—	9.36	15.77
Exhibit—Salaries and wages	580.32	628.09	250.43	212.91	256.32	222.61	304.91
General expenditure	1 127.66	1 354.12	509.46	518.04	711.02	768.59	791.54
Current expenditure	1 063.89	1 066.32	422.80	446.17	588.14	587.81	593.12
Intergovernmental expenditure	—	—	76.50	—	—	—	—
Capital outlay	63.77	287.80	86.67	71.87	122.88	180.79	198.42
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	58.10	33.79	—	22.79	—	—	—
Social services and income maintenance:							
Public welfare	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—
Health	74.75	29.77	.91	3.83	10.82	5.95	26.23
Other	—	—	—	—	—	—	—
Transportation:							
Highways	50.32	97.45	65.92	58.76	59.53	82.37	152.00
Capital outlay	3.38	13.59	27.38	.09	1.14	31.40	105.07
Air transportation	—	—	—	—	—	—	—
Parking facilities	21.73	11.05	—	2.69	—	—	—
Other	18.82	—	—	—	—	—	—
Public safety:							
Police protection	123.26	198.57	108.03	122.67	158.24	143.50	203.58
Fire protection	107.97	113.27	—	45.29	50.87	—	81.70
Correction	—	—	—	—	—	—	—
Protective inspection and regulation	70.47	106.77	11.77	35.06	4.70	21.78	35.33
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	121.71	154.02	—	30.98	9.03	69.44	6.37
Capital outlay	4.90	102.76	—	.27	.09	.64	.01
Solid waste management	105.56	45.85	—	—	5.80	—	18.20
Parks and recreation	34.23	51.61	75.85	38.01	11.45	152.43	85.23
Housing and community development	80.75	261.35	69.62	51.68	147.43	82.80	84.02
Government administration:							
Financial administration	34.24	123.42	53.22	35.00	72.77	118.69	15.51
Judicial and legal	24.74	12.36	6.51	3.57	2.16	3.67	6.89
General public buildings	—	—	—	—	—	—	—
Other	36.53	15.21	23.93	4.31	29.20	7.45	46.65
Interest on general debt	47.62	91.43	59.44	62.31	127.00	78.06	20.03
General expenditure, n.e.c.	116.85	8.20	34.27	1.09	22.01	2.44	9.80
Utility and liquor store expenditure	1.20	1 083.90	14.18	1.87	57.08	1.51	—
Insurance trust expenditure	25.24	—	—	—	—	9.36	15.77
Debt outstanding	713.53	2 287.91	768.55	1 138.07	1 614.00	1 478.21	426.41
Long-term	713.53	2 287.91	768.55	1 138.07	1 614.00	1 478.21	426.41
Education	—	—	—	—	—	—	—
Public debt for private purposes	550.48	313.04	206.38	470.68	148.95	329.63	187.43
Utility	—	307.12	—	—	9.53	—	—
Other and unallocable	163.05	1 667.75	562.17	667.39	1 455.52	1 148.58	238.97
Long-term debt issued	5.65	154.73	—	63.20	251.63	100.16	—
Long-term debt retired	25.83	123.05	80.66	18.90	277.30	37.69	12.27
Cash and security holdings	768.93	2 392.91	1 918.11	1 139.68	635.25	2 077.43	833.24
Exhibit—City contribution to own retirement systems	23.92	—	—	—	—	26.12	32.61

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Daly City	Downey	El Cajon	El Monte	Escondido	Fremont	Fresno
	24	25	26	27	28	29	30
Population, 1988	85 800	86 500	88 200	97 600	95 400	166 600	306 900
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	534.07	552.67	390.14	489.83	1 157.71	553.18	867.45
General revenue	463.08	483.72	388.55	479.28	1 014.05	552.58	681.21
Intergovernmental revenue	84.69	96.76	72.31	109.00	118.51	75.68	126.06
From Federal Government	10.09	8.44	16.04	18.47	16.57	3.72	40.40
From State governments	71.85	86.98	56.27	89.49	90.18	70.20	82.75
From local governments	2.74	1.34	—	1.03	11.76	1.76	2.91
General revenue from own sources	378.39	386.96	316.24	370.29	895.53	476.90	555.15
Taxes	205.72	250.24	226.28	208.67	398.17	325.92	321.95
Property	89.03	87.55	49.43	85.01	129.73	142.17	112.50
General sales	64.59	116.39	146.46	93.72	188.86	91.45	127.91
Selective sales	34.21	18.80	16.54	11.44	17.45	21.22	28.15
Income	—	—	—	—	—	—	—
Other	17.89	27.50	13.84	18.49	62.13	71.07	53.39
Current charges	133.64	48.23	47.11	57.44	263.92	30.31	122.07
Miscellaneous revenue	39.03	88.49	42.85	104.18	233.45	120.66	111.13
Utility and liquor store revenue	70.99	68.95	1.59	10.54	143.67	.60	55.88
Insurance trust revenue	—	—	—	—	—	—	130.36
Expenditure	461.68	558.88	424.68	369.32	928.84	687.14	759.86
By character and object:							
Intergovernmental	—	—	—	—	—	—	—
To State governments	—	—	—	—	—	—	—
To local governments	—	—	—	—	—	—	—
Current operation	414.15	473.82	339.01	305.36	616.46	373.76	514.84
Capital outlay	28.61	67.31	82.70	40.69	254.93	146.57	112.66
Construction	.24	.34	—	5.60	72.40	15.25	85.23
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	18.92	17.76	2.97	23.28	57.45	166.81	62.27
Insurance benefits and repayments	—	—	—	—	—	—	70.08
Exhibit—Salaries and wages	203.93	182.87	210.51	174.91	266.53	235.67	290.67
General expenditure	416.77	478.05	419.41	352.43	792.95	685.70	592.92
Current expenditure	388.90	426.05	336.71	312.66	553.90	539.14	501.56
Intergovernmental expenditure	—	—	—	—	—	—	—
Capital outlay	27.87	52.00	82.70	39.76	239.05	146.57	91.36
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	14.71	15.61	—	—	22.79	.13	—
Social services and income maintenance:							
Public welfare	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—
Health	.75	11.64	12.02	.95	5.23	10.60	—
Other	—	—	—	—	—	—	—
Transportation:							
Highways	39.65	80.82	63.02	35.09	144.87	59.02	62.71
Capital outlay	18.80	19.80	37.23	9.09	109.21	37.41	34.38
Air transportation	—	—	—	—	—	—	13.55
Parking facilities	—	—	—	.17	.65	—	8.33
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	95.27	136.34	85.14	107.50	121.15	122.30	117.99
Fire protection	58.10	73.63	43.05	56.45	62.78	83.03	55.11
Correction	—	—	—	—	—	—	—
Protective inspection and regulation	21.86	16.37	11.55	12.64	32.34	36.78	13.15
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	58.94	2.01	50.32	—	58.14	—	31.18
Capital outlay	—	—	22.10	—	8.47	—	1.43
Solid waste management	16.03	—	—	—	—	—	67.75
Parks and recreation	28.94	50.39	34.93	34.82	67.23	59.79	56.79
Housing and community development	13.39	21.97	17.10	50.70	137.51	45.59	22.82
Government administration:							
Financial administration	18.75	17.11	12.57	10.41	34.20	10.16	14.35
Judicial and legal	4.10	3.35	4.27	4.34	6.01	—	4.35
General public buildings	—	—	—	—	—	—	20.75
Other	13.12	5.33	80.32	13.11	14.33	90.30	11.93
Interest on general debt	17.91	13.78	2.97	23.28	53.68	166.81	62.27
General expenditure, n.e.c.	15.24	29.70	2.15	2.95	32.03	1.21	29.88
Utility and liquor store expenditure	44.91	80.83	5.27	16.90	135.89	1.43	96.88
Insurance trust expenditure	—	—	—	—	—	—	70.08
Debt outstanding	249.78	219.25	17.39	265.83	1 519.51	1 782.67	848.78
Long-term	249.78	219.25	17.39	265.83	1 519.51	1 782.67	848.78
Education	—	—	—	—	—	—	—
Public debt for private purposes	—	—	—	171.72	1 145.35	926.32	466.04
Utility	—	—	—	—	59.59	—	61.24
Other and unallocable	249.78	219.25	17.39	94.11	314.57	856.35	321.49
Long-term debt issued	43.80	—	—	20.49	926.47	62.83	71.36
Long-term debt retired	17.90	1.20	9.61	38.14	235.42	62.84	35.61
Cash and security holdings	366.24	331.61	407.89	410.38	3 016.78	738.42	2 089.50
Exhibit—City contribution to own retirement systems	—	—	—	—	—	—	76.79

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach	Inglewood	Irvine
	31	32	33	34	35	36	37
Population, 1988 -----	109 700	135 300	161 200	103 600	186 900	103 900	100 100
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue -----	700.36	518.77	1 410.43	761.72	662.39	967.19	932.99
General revenue -----	613.24	455.31	837.61	692.22	592.21	870.88	932.99
Intergovernmental revenue	99.32	123.98	124.63	108.92	78.33	214.15	103.30
From Federal Government	5.39	10.47	9.52	18.13	5.15	35.56	9.71
From State governments	86.64	112.28	113.72	89.20	62.72	171.48	90.21
From local governments	7.29	1.23	1.39	1.59	10.45	7.10	3.38
General revenue from own sources -----	513.92	331.32	712.97	583.30	513.88	656.73	829.69
Taxes -----	345.58	266.92	389.06	395.60	350.59	439.23	508.47
Property	165.75	137.61	124.07	138.04	161.13	188.96	89.18
General sales	127.97	99.31	123.31	199.57	98.61	69.78	236.21
Selective sales	28.40	16.64	75.96	19.89	69.21	116.78	69.23
Income	—	—	—	—	—	—	—
Other	23.46	13.36	65.73	38.10	21.65	63.72	113.85
Current charges -----	98.48	16.46	168.52	95.46	60.54	48.44	111.04
Miscellaneous revenue -----	69.86	47.95	155.39	92.24	102.75	169.06	210.18
Utility and liquor store revenue -----	87.13	63.47	572.83	69.50	70.18	96.31	—
Insurance trust revenue -----	—	—	—	—	—	—	—
Expenditure -----	663.84	541.52	1 510.81	681.52	677.09	883.32	946.69
By character and object -----	—	—	—	—	—	—	—
Intergovernmental -----	—	—	—	—	—	—	—
To State governments	—	—	—	—	—	—	—
To local governments	—	—	—	—	—	—	—
Current operation -----	534.44	449.26	1 074.99	569.68	536.19	775.28	565.54
Capital outlay -----	109.99	69.76	408.34	82.30	105.11	15.27	267.96
Construction	31.60	41.64	73.88	1.21	49.63	1.21	6.49
Assistance and subsidies -----	—	—	—	—	—	—	—
Interest on debt -----	19.41	22.51	27.48	29.54	35.79	92.76	113.19
Insurance benefits and repayments -----	—	—	—	—	—	—	—
Exhibit—Salaries and wages -----	273.04	214.47	416.24	332.84	276.80	411.87	303.95
General expenditure -----	583.37	478.80	879.50	596.62	609.84	785.51	946.48
Current expenditure -----	485.09	417.05	611.51	532.77	512.58	770.69	678.52
Intergovernmental expenditure -----	—	—	—	—	—	—	—
Capital outlay -----	98.29	61.74	268.00	63.85	97.26	14.81	267.96
General expenditure by function:	—	—	—	—	—	—	—
Education services:	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	27.16	.05	29.10	18.03	17.76	20.45	.06
Social services and income maintenance:	—	—	—	—	—	—	—
Public welfare	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—
Health	10.93	15.56	4.82	5.68	6.46	18.36	7.09
Other	—	—	—	—	—	—	—
Transportation:	—	—	—	—	—	—	—
Highways	84.35	56.10	90.07	63.64	79.98	71.39	180.83
Capital outlay	29.54	6.84	40.19	29.86	21.68	.86	89.77
Air transportation	17.91	—	—	30.95	—	—	—
Parking facilities	.04	—	8.31	2.21	6.17	22.22	—
Other	—	—	—	—	—	—	—
Public safety:	—	—	—	—	—	—	—
Police protection	146.86	125.58	127.98	155.70	162.68	190.78	158.30
Fire protection	66.25	53.61	130.55	93.30	80.50	55.90	—
Correction	—	—	—	—	—	—	—
Protective inspection and regulation	24.90	16.05	26.76	37.94	7.73	24.67	42.83
Environment and housing:	—	—	—	—	—	—	—
Natural resources	—	—	—	—	—	—	—
Sewerage	3.35	—	66.47	39.16	—	14.74	—
Capital outlay	1.51	—	40.95	5.26	—	—	—
Solid waste management	34.48	—	47.70	—	21.74	1.77	24.25
Parks and recreation	34.70	19.82	42.10	3.10	63.96	34.24	144.34
Housing and community development	66.10	136.83	131.34	18.20	79.81	116.41	49.99
Government administration:	—	—	—	—	—	—	—
Financial administration	37.56	9.31	90.34	26.78	38.49	77.08	67.09
Judicial and legal	2.56	2.25	.63	17.68	—	—	—
General public buildings	—	—	—	—	—	—	—
Other	6.82	7.84	48.10	24.46	6.66	9.50	14.21
Interest on general debt -----	19.41	21.83	16.10	29.54	35.63	86.06	113.19
General expenditure, n.e.c. -----	—	13.96	19.14	30.25	2.27	41.92	144.32
Utility and liquor store expenditure -----	80.46	62.73	631.31	84.89	67.25	97.82	.21
Insurance trust expenditure -----	—	—	—	—	—	—	—
Debt outstanding -----	228.17	290.80	362.89	437.36	569.87	870.11	2 619.88
Long-term -----	—	—	—	—	—	—	—
Education	228.17	290.80	362.89	437.36	569.87	870.11	2 619.88
Public debt for private purposes	—	—	—	—	—	—	—
Utility	—	—	13.45	174.19	61.78	413.99	294.61
Other and unallocable	228.17	277.35	188.70	375.59	153.99	107.36	468.13
Long-term debt issued -----	—	—	—	36.10	93.46	79.60	435.96
Long-term debt retired -----	8.91	12.79	26.84	20.43	34.60	386.01	79.71
Cash and security holdings -----	473.43	344.76	1 059.90	978.88	546.16	632.19	2 653.46
Exhibit—City contribution to own retirement systems -----	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.								
	Lakewood	Lancaster	Long Beach	Los Angeles	Modesto	Moreno Valley	Norwalk	Oakland	Oceanside
	38	39	40	41	42	43	44	45	46
Population, 1988	76 200	76 400	415 000	3 352 200	148 700	88 800	91 400	356 900	112 600
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	420.84	778.10	1 784.15	1 964.44	637.70	496.86	369.98	1 409.81	1 102.14
General revenue	374.46	778.10	1 381.67	1 049.79	590.43	496.86	353.76	1 334.91	939.51
Intergovernmental revenue	95.51	98.21	235.43	131.07	123.09	89.32	129.26	209.39	122.73
From Federal Government	22.19	—	78.81	20.65	8.45	2.74	11.84	72.08	9.80
From State governments	73.32	98.21	119.47	82.33	108.93	86.39	117.24	126.15	79.89
From local governments	—	—	37.15	28.09	5.71	.20	.18	11.17	33.04
General revenue from own sources	278.95	679.90	1 146.24	918.71	467.34	407.53	224.51	1 125.52	816.79
Taxes	156.48	425.39	369.28	518.73	290.56	185.18	141.00	565.57	290.57
Property	33.33	76.11	160.71	188.55	48.76	70.17	30.47	279.64	140.94
General sales	98.65	143.52	68.75	88.66	107.15	48.00	83.14	87.93	60.83
Selective sales	11.36	27.30	101.68	142.04	53.30	17.71	12.98	80.77	14.75
Income	—	—	—	—	—	—	—	—	—
Other	13.14	178.46	37.14	99.47	81.34	49.30	14.41	117.23	74.05
Current charges	60.39	78.64	426.60	233.99	122.49	149.39	33.13	345.63	285.50
Miscellaneous revenue	62.07	175.86	350.36	165.99	54.29	72.96	50.38	214.32	240.72
Utility and liquor store revenue	46.38	—	400.40	645.08	47.27	—	16.21	—	162.63
Insurance trust revenue	—	—	2.08	269.58	—	—	74.90	—	—
Expenditure	387.83	716.36	1 868.14	1 923.50	599.08	476.80	372.72	1 464.25	1 110.14
By character and object:									
Intergovernmental	48.23	70.77	—	5.21	—	—	—	.02	—
To State governments	—	—	—	—	—	—	—	—	—
To local governments	48.23	70.77	—	5.21	—	—	—	.02	—
Current operation	276.82	268.43	1 370.05	1 146.02	450.89	303.82	295.46	888.85	768.89
Capital outlay	47.15	193.60	396.23	493.86	119.60	140.09	46.55	260.55	214.14
Construction	15.43	93.63	290.80	373.32	1.49	12.74	6.02	227.39	5.76
Assistance and subsidies	—	—	—	—	—	—	—	—	—
Interest on debt	15.63	183.56	99.42	114.51	28.59	32.89	30.71	201.06	127.11
Insurance benefits and repayments	—	—	2.44	163.90	—	—	—	113.77	—
Exhibit—Salaries and wages	102.43	101.37	467.40	570.97	222.91	95.34	74.96	439.90	258.87
General expenditure	337.22	699.40	1 405.50	963.08	528.33	476.80	329.07	1 350.48	971.41
Current expenditure	293.10	507.51	1 059.63	756.18	436.00	336.71	282.52	1 089.93	791.13
Intergovernmental expenditure	48.23	70.77	—	5.21	—	—	—	.02	—
Capital outlay	44.12	191.88	345.87	206.89	92.33	140.09	46.55	260.55	180.28
General expenditure by function:									
Education services:									
Education	—	—	—	3.44	—	—	—	5.62	—
Elementary and secondary education	—	—	—	3.44	—	—	—	5.62	—
Higher education	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Libraries	—	—	29.00	14.32	—	—	—	23.50	25.12
Social services and income maintenance:									
Public welfare	—	—	—	—	—	—	—	3.49	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	—	1.86	31.44	2.48	2.68	3.89	3.13	.08	28.69
Other	—	—	—	—	—	—	—	—	—
Transportation:									
Highways	49.69	97.54	54.47	51.70	64.09	179.86	41.30	76.18	79.60
Capital outlay	4.84	74.80	10.71	25.97	19.59	97.58	25.25	38.44	3.98
Air transportation	—	—	17.29	46.35	8.83	—	—	78.92	1.00
Parking facilities	—	—	—	3.14	.79	1.61	—	5.90	6.14
Other	—	—	314.85	54.95	—	—	—	60.67	—
Public safety:									
Police protection	62.70	73.55	196.22	184.26	120.17	83.45	71.51	155.34	170.33
Fire protection	—	—	127.99	71.61	77.39	.25	—	102.72	69.53
Correction	—	—	9.38	1.01	—	—	—	13.50	—
Protective inspection and regulation	10.41	74.28	27.93	20.35	16.07	38.55	9.25	18.21	58.24
Environment and housing:									
Natural resources	—	—	—	1.34	—	—	—	—	—
Sewerage	—	—	8.09	100.28	51.82	—	.85	92.31	77.57
Capital outlay	—	—	3.86	85.57	10.97	—	.02	74.73	19.96
Solid waste management	32.90	—	47.93	41.27	1.05	—	23.52	8.66	69.40
Parks and recreation	82.74	53.08	104.83	45.24	57.53	38.46	39.87	91.75	46.50
Housing and community development	37.31	177.04	149.38	68.40	20.00	45.19	55.05	145.51	66.47
Government administration:									
Financial administration	6.57	26.65	46.77	29.99	38.53	18.10	31.32	37.60	24.75
Judicial and legal	1.51	3.64	21.97	12.41	—	—	2.30	6.89	13.84
General public buildings	—	—	3.66	20.47	—	—	—	5.56	—
Other	27.07	7.47	25.55	18.64	19.84	19.35	9.87	28.67	23.78
Interest on general debt	14.42	183.56	98.22	66.04	28.59	32.89	29.82	201.06	124.49
General expenditure, n.e.c.	11.89	.73	87.38	107.75	20.11	16.82	11.27	188.37	85.97
Utility and liquor store expenditure	50.62	16.96	460.20	796.52	70.75	—	43.65	—	138.73
Insurance trust expenditure	—	—	2.44	163.90	—	—	—	113.77	—
Debt outstanding	210.26	2 890.08	1 804.13	1 872.82	611.00	480.75	516.01	3 111.13	1 670.27
Long-term	210.26	2 890.08	1 746.30	1 845.92	611.00	480.75	516.01	3 048.09	1 670.27
Education	—	—	—	—	—	—	—	—	—
Public debt for private purposes	—	1 952.05	519.62	439.16	279.17	137.22	—	525.18	989.04
Utility	24.11	—	19.78	746.47	—	—	—	—	39.70
Other and unallocable	186.15	938.02	1 206.90	660.28	331.83	343.54	516.01	2 522.91	641.53
Long-term debt issued	—	509.63	591.45	298.73	62.14	.82	174.38	346.76	.76
Long-term debt retired	7.44	242.03	51.75	70.88	17.22	—	4.32	171.25	183.05
Cash and security holdings	424.04	3 255.98	2 618.33	3 503.29	405.24	744.90	961.05	3 102.82	2 176.19
Exhibit—City contribution to own retirement systems	—	—	3.59	174.18	—	—	—	73.42	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Ontario	Orange	Oxnard	Pasadena	Pomona	Rancho Cucamonga	Richmond
	47	48	49	50	51	52	53
Population, 1988	123 400	105 700	130 100	132 000	120 500	98 300	81 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	948.46	800.66	781.61	2 020.02	828.85	613.33	997.73
General revenue	843.11	711.79	698.39	1 108.72	746.53	613.33	991.40
Intergovernmental revenue	72.80	70.25	94.30	168.60	139.25	81.89	125.50
From Federal Government	—	4.97	17.56	6.96	13.11	9.19	28.62
From State governments	72.80	63.33	76.74	155.97	103.40	72.71	96.88
From local governments	—	1.95	—	5.67	22.74	—	—
General revenue from own sources	770.32	641.54	604.09	940.12	607.28	531.43	865.90
Taxes	370.33	436.81	309.79	568.50	310.80	345.30	585.54
Property	195.02	167.06	128.03	196.39	96.09	208.99	344.30
General sales	115.45	211.44	87.29	139.01	73.91	50.76	101.95
Selective sales	27.69	24.38	25.33	135.55	110.23	18.80	109.86
Income	—	—	—	—	—	—	—
Other	32.17	39.94	69.07	97.56	30.56	66.74	29.43
Current charges	126.67	62.71	198.65	163.63	81.04	33.91	164.90
Miscellaneous revenue	273.31	142.02	95.65	207.99	215.44	152.23	115.46
Utility and liquor store revenue	105.35	88.87	83.21	873.77	82.32	—	.83
Insurance trust revenue	—	—	—	37.52	—	—	5.50
Expenditure	950.49	866.45	787.10	2 289.57	820.54	648.51	902.03
By character and object:							
Intergovernmental	—	—	—	—	—	—	—
To State governments	—	—	—	—	—	—	—
To local governments	—	—	—	—	—	—	—
Current operation	589.23	592.94	611.26	1 720.51	600.66	456.28	725.00
Capital outlay	259.62	224.85	115.43	450.36	57.46	92.50	108.58
Construction	7.84	80.03	102.91	12.98	10.34	60.67	80.06
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	101.65	48.66	60.41	59.98	162.41	99.74	58.78
Insurance benefits and repayments	—	—	—	58.71	—	—	9.67
Exhibit—Salaries and wages	262.54	295.41	265.12	498.19	269.44	90.21	399.32
General expenditure	859.53	770.79	709.26	1 318.58	715.59	648.51	887.99
Current expenditure	619.98	567.25	606.06	968.71	679.19	556.01	779.41
Intergovernmental expenditure	—	—	—	—	—	—	—
Capital outlay	239.55	203.55	103.20	349.87	36.40	92.50	108.58
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	22.58	29.41	11.94	65.86	17.55	—	26.53
Social services and income maintenance:							
Public welfare	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—
Health	25.88	17.47	—	32.05	5.00	—	1.38
Other	—	—	—	—	—	—	—
Transportation:							
Highways	49.56	104.71	126.81	161.21	64.76	98.52	46.79
Capital outlay	12.93	42.15	45.82	112.11	14.98	1.84	18.81
Air transportation	—	—	—	—	—	—	—
Parking facilities	—	—	—	49.63	.54	—	.10
Other	—	—	—	—	—	—	23.02
Public safety:							
Police protection	160.09	193.41	118.87	306.95	154.81	78.41	217.27
Fire protection	72.63	90.32	47.92	109.64	102.92	—	121.85
Correction	—	—	—	—	—	—	—
Protective inspection and regulation	25.93	19.55	12.46	15.18	14.06	102.95	63.25
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	35.99	1.89	99.53	10.16	.95	—	59.91
Capital outlay	5.52	—	40.98	.89	—	—	23.20
Solid waste management	71.59	41.22	69.02	47.52	36.71	—	.87
Parks and recreation	22.63	39.47	58.94	138.23	25.40	53.72	69.46
Housing and community development	213.38	117.38	23.77	127.65	89.44	173.42	83.19
Government administration:							
Financial administration	4.67	35.71	48.49	19.83	30.86	24.47	39.10
Judicial and legal	1.90	—	5.90	19.95	3.95	—	8.53
General public buildings	—	—	—	—	—	—	—
Other	15.01	23.08	7.78	114.69	5.25	14.47	14.69
Interest on general debt	100.79	48.53	59.79	40.33	162.41	99.74	58.78
General expenditure, n.e.c.	36.91	8.63	18.05	59.69	.95	2.82	53.28
Utility and liquor store expenditure	90.96	95.66	77.84	912.27	104.95	—	4.37
Insurance trust expenditure	—	—	—	58.71	—	—	9.67
Debt outstanding	1 466.33	1 033.68	768.12	1 966.39	3 388.29	1 964.38	1 013.10
Long-term	1 466.33	1 033.68	768.12	1 966.39	3 388.29	1 964.38	1 013.10
Education	—	—	—	—	—	—	—
Public debt for private purposes	748.18	125.83	—	174.49	1 642.51	867.95	109.62
Utility	6.60	—	8.49	393.67	—	—	—
Other and unallocable	711.55	907.85	759.64	1 398.22	1 745.78	1 096.44	903.49
Long-term debt issued	288.70	261.26	—	324.51	823.83	1 096.44	90.07
Long-term debt retired	89.66	49.10	98.55	95.40	718.95	556.81	93.18
Cash and security holdings	1 995.83	1 193.33	700.93	2 009.15	2 877.76	2 354.56	704.11
Exhibit—City contribution to own retirement systems	—	—	—	34.44	—	—	1.95

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Riverside	Sacramento	Salinas	San Bernardino	San Buenaventura	San Diego	San Francisco
	54	55	56	57	58	59	60
Population, 1988	210 600	338 200	101 100	148 400	88 900	1 070 300	731 600
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	1 552.63	967.65	477.27	1 111.68	984.92	1 210.64	3 983.47
General revenue	864.64	802.83	477.27	1 023.24	892.51	1 015.64	3 201.88
Intergovernmental revenue	105.55	80.26	90.88	133.84	134.18	182.48	1 010.92
From Federal Government	10.98	1.82	13.56	29.20	7.84	61.91	138.00
From State governments	94.05	57.26	75.54	103.01	126.34	79.81	868.34
From local governments	.52	21.18	1.78	1.63	—	40.76	4.58
General revenue from own sources	759.09	722.57	386.39	889.40	758.32	833.16	2 190.96
Taxes	349.51	423.59	286.01	429.43	431.87	324.86	1 185.15
Property	111.09	132.00	72.61	149.87	114.63	128.74	634.38
General sales	122.25	137.71	107.30	147.92	161.01	114.79	123.33
Selective sales	72.86	110.37	59.66	97.99	82.21	59.04	130.16
Income	—	—	—	—	—	—	—
Other	43.30	43.51	46.44	33.66	73.01	22.30	297.28
Current charges	229.81	214.65	53.48	189.18	115.92	174.75	608.26
Miscellaneous revenue	179.77	84.33	46.89	270.79	210.54	333.55	397.55
Utility and liquor store revenue	687.99	55.43	—	88.44	92.41	122.83	252.20
Insurance trust revenue	—	109.38	—	—	—	72.17	529.38
Expenditure	1 647.67	915.91	426.56	1 093.29	841.18	1 009.31	3 442.68
By character and object:							
Intergovernmental	—	—	—	—	—	16.23	42.54
To State governments	—	—	—	—	—	—	38.95
To local governments	—	—	—	—	—	—	3.59
Current operation	1 217.02	668.87	396.25	708.09	609.65	635.27	2 306.43
Capital outlay	227.50	141.64	21.12	178.68	149.67	203.85	413.23
Construction	2.18	99.98	5.62	23.43	55.49	125.24	308.30
Assistance and subsidies	—	—	—	—	—	—	169.27
Interest on debt	203.15	53.67	9.19	206.52	81.86	116.92	239.82
Insurance benefits and repayments	—	51.73	—	—	—	37.04	271.38
Exhibit—Salaries and wages	336.44	346.84	188.15	307.14	288.86	298.39	1 514.97
General expenditure	857.35	802.96	426.56	930.89	752.42	811.25	2 577.28
Current expenditure	699.43	673.13	405.44	845.44	619.98	645.10	2 309.88
Intergovernmental expenditure	—	—	—	—	—	16.23	42.54
Capital outlay	157.92	129.83	21.12	85.45	132.44	166.15	267.40
General expenditure by function:							
Education services:							
Education	—	.46	—	—	—	—	70.65
Elementary and secondary education	—	.46	—	—	—	—	70.65
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	48.37	19.55	23.14	15.08	—	13.54	25.39
Social services and income maintenance:							
Public welfare	—	—	—	—	—	1.39	327.27
Hospitals	—	—	—	—	—	—	363.00
Health	4.34	3.10	7.95	4.62	—	1.09	197.34
Other	—	—	—	—	—	—	—
Transportation:							
Highways	86.71	70.11	57.70	47.26	100.73	49.52	37.43
Capital outlay	26.93	41.82	.51	13.88	42.04	24.92	21.45
Air transportation	3.87	—	3.12	—	—	1.31	174.95
Parking facilities	3.55	39.89	—	3.49	1.17	.57	11.03
Other	—	7.74	—	—	—	2.16	40.93
Public safety:							
Police protection	145.99	168.41	120.13	143.73	141.79	128.01	190.02
Fire protection	65.64	97.35	62.63	81.15	79.38	53.56	129.32
Correction	—	.01	—	—	—	—	58.49
Protective inspection and regulation	17.04	14.85	8.08	32.74	27.19	13.73	16.99
Environment and housing:							
Natural resources	—	—	—	—	—	3.70	.81
Sewerage	97.45	53.83	3.97	53.29	90.98	91.35	140.35
Capital outlay	61.20	8.74	.69	—	28.98	50.13	65.94
Solid waste management	65.98	64.88	3.91	66.18	1.64	32.57	16.99
Parks and recreation	68.87	121.97	42.39	53.88	105.59	103.29	164.91
Housing and community development	69.92	—	35.58	78.15	18.29	72.42	51.08
Government administration:							
Financial administration	8.31	25.27	23.33	17.77	59.16	13.66	52.70
Judicial and legal	3.22	4.96	3.18	—	13.33	13.53	107.46
General public buildings	—	.01	—	—	—	15.81	29.52
Other	5.66	14.77	7.24	47.28	13.08	19.35	26.91
Interest on general debt	140.38	45.54	9.19	206.52	79.84	116.91	238.79
General expenditure, n.e.c.	22.04	50.26	15.03	79.76	20.25	63.78	102.96
Utility and liquor store expenditure	790.32	61.22	—	162.40	88.76	161.03	594.02
Insurance trust expenditure	—	51.73	—	—	—	37.04	271.38
Debt outstanding	2 978.53	912.76	306.22	2 642.04	1 143.95	1 314.10	3 269.27
Long-term	2 978.53	912.76	306.22	2 642.04	1 143.95	1 314.10	3 269.27
Education	—	—	—	—	—	—	58.35
Public debt for private purposes	1 334.61	—	77.20	1 766.93	844.88	944.31	1 068.58
Utility	854.65	122.15	—	—	35.32	.16	163.60
Other and unallocable	789.26	790.62	229.02	875.11	263.75	369.62	1 978.74
Long-term debt issued	216.17	294.72	—	512.23	14.90	44.50	218.15
Long-term debt retired	117.18	28.46	5.79	451.72	38.34	103.41	132.72
Cash and security holdings	1 438.79	1 579.06	473.06	3 055.74	1 681.96	2 575.34	8 557.47
Exhibit—City contribution to own retirement systems	—	28.68	—	—	—	28.34	313.56

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	San Jose	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Clarita	Santa Monica	Santa Rosa
	61	62	63	64	65	66	67	68
Population, 1988	738 400	83 000	239 500	78 200	89 800	95 600	94 100	108 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	948.64	694.93	783.60	1 273.07	3 082.53	367.85	1 585.79	1 091.48
General revenue	818.84	694.93	710.51	1 127.75	1 422.12	367.85	1 430.64	963.61
Intergovernmental revenue	107.35	64.02	123.54	101.42	76.02	124.71	190.65	103.28
From Federal Government	10.01	—	10.44	12.66	8.44	.02	9.44	8.66
From State governments	73.17	64.02	108.35	78.36	67.46	124.69	171.22	94.62
From local governments	24.17	—	4.76	10.40	.12	—	9.99	—
General revenue from own sources	711.49	630.90	586.97	1 026.33	1 346.09	243.14	1 239.99	860.33
Taxes	417.67	411.20	403.83	513.77	590.08	196.08	662.13	384.21
Property	158.73	177.37	185.62	164.53	236.84	31.56	137.50	111.51
General sales	102.14	140.65	126.52	155.41	277.77	112.32	171.74	171.10
Selective sales	83.28	21.25	48.61	151.93	55.51	19.01	214.95	75.58
Income	—	—	—	—	—	—	—	—
Other	73.53	71.93	43.09	41.91	19.96	33.19	137.93	26.03
Current charges	153.38	145.70	60.56	336.66	299.94	5.89	407.72	237.89
Miscellaneous revenue	140.43	74.00	122.58	175.90	456.07	41.17	170.15	238.23
Utility and liquor store revenue	8.56	—	73.09	141.96	1 660.41	—	155.15	127.87
Insurance trust revenue	121.25	—	—	3.36	—	—	—	—
Expenditure	976.04	773.28	718.86	1 207.21	3 114.25	300.46	1 636.84	1 128.54
By character and object:								
Intergovernmental	16.69	—	—	—	—	—	—	—
To State governments	—	—	—	—	—	—	—	—
To local governments	16.69	—	—	—	—	—	—	—
Current operation	519.38	528.87	571.80	941.69	2 518.93	253.23	1 328.18	705.37
Capital outlay	299.93	228.29	93.01	190.18	315.45	47.23	280.36	303.63
Construction	263.68	10.73	47.61	9.59	14.49	—	9.38	5.39
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	96.19	16.12	54.06	73.39	279.88	—	28.30	119.54
Insurance benefits and repayments	43.85	—	—	1.96	—	—	—	—
Exhibit—Salaries and wages	305.39	308.12	315.50	417.98	506.63	26.37	674.48	308.14
General expenditure	920.59	773.28	651.54	1 001.30	1 220.79	288.94	1 359.52	977.63
Current expenditure	623.95	544.99	570.23	886.56	1 066.83	241.72	1 121.53	702.25
Intergovernmental expenditure	16.69	—	—	—	—	—	—	—
Capital outlay	296.63	228.29	81.31	114.74	153.96	47.23	237.99	275.39
General expenditure by function:								
Education services:								
Education	—	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	22.64	30.93	14.42	42.21	32.08	—	82.91	—
Social services and income maintenance:								
Public welfare	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—
Health	—	—	5.81	5.86	—	.72	4.20	2.60
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	80.73	104.49	74.56	128.03	184.63	83.89	76.90	126.37
Capital outlay	53.06	52.90	51.17	68.93	104.08	21.57	19.54	73.95
Air transportation	128.82	—	—	51.27	—	—	25.96	—
Parking facilities	4.86	4.53	2.15	33.34	7.26	—	10.66	69.87
Other	—	—	—	48.89	—	—	—	—
Public safety:								
Police protection	123.90	144.77	167.90	169.46	170.70	64.14	228.81	107.13
Fire protection	64.62	91.08	85.07	108.16	155.97	7.40	92.75	64.68
Correction	—	—	—	—	—	—	—	—
Protective inspection and regulation	9.73	24.08	26.35	17.40	14.25	.20	11.69	9.40
Environment and housing:								
Natural resources	—	—	—	—	—	—	—	—
Sewerage	103.79	152.28	.51	69.46	97.18	—	61.83	251.46
Capital outlay	32.10	92.06	.51	11.96	4.86	—	6.77	114.08
Solid waste management	17.45	1.27	17.01	—	70.07	—	95.80	—
Parks and recreation	79.75	103.31	44.70	108.03	120.72	55.50	182.43	59.22
Housing and community development	83.36	42.86	116.23	63.61	13.61	12.89	93.29	18.16
Government administration:								
Financial administration	18.11	42.60	12.82	46.64	101.54	46.12	116.60	44.12
Judicial and legal	13.13	.30	5.88	—	4.24	—	—	1.98
General public buildings	5.19	—	—	—	—	—	—	—
Other	18.95	10.95	7.89	40.03	78.33	15.23	51.19	102.77
Interest on general debt	96.19	16.12	53.55	44.64	133.11	—	28.30	119.47
General expenditure, n.e.c.	49.39	3.70	16.67	24.28	37.09	2.86	196.20	.40
Utility and liquor store expenditure	11.60	—	67.33	203.95	1 893.46	11.52	277.32	150.91
Insurance trust expenditure	43.85	—	—	1.96	—	—	—	—
Debt outstanding	1 412.11	411.58	1 374.76	1 258.80	3 897.72	—	453.28	1 669.57
Long-term	1 412.11	411.58	1 374.76	1 258.80	3 897.72	—	453.28	1 669.57
Education	—	—	—	—	—	—	—	—
Public debt for private purposes	304.15	—	558.08	—	—	—	—	688.79
Utility	.18	—	8.64	399.21	1 815.92	—	—	1.39
Other and unallocable	1 107.79	411.58	808.04	859.59	2 081.79	—	453.28	979.40
Long-term debt issued	110.00	112.05	543.40	—	—	—	47.82	85.12
Long-term debt retired	40.53	13.87	498.86	46.55	712.76	—	16.18	32.97
Cash and security holdings	2 271.42	798.11	1 006.36	1 287.51	3 124.21	416.37	1 061.28	1 661.21
Exhibit—City contribution to own retirement systems	49.64	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	Simi Valley	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	West Covina
	69	70	71	72	73	74	75	76
Population, 1988	98 900	81 700	190 700	116 200	101 500	137 900	100 700	97 100
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	678.19	546.77	729.43	1 049.04	729.33	969.11	847.02	580.10
General revenue	572.06	493.97	704.20	946.06	652.89	888.11	696.43	538.99
Intergovernmental revenue	91.07	160.59	115.94	108.25	80.60	144.08	146.26	80.18
From Federal Government	5.01	31.10	8.34	10.09	2.03	—	3.21	7.16
From State governments	86.07	116.23	107.40	98.16	77.45	144.08	143.05	70.78
From local governments	—	13.26	.20	—	1.12	—	—	2.23
General revenue from own sources	480.99	333.98	588.26	837.81	572.29	744.03	550.17	458.82
Taxes	194.30	166.33	337.62	452.01	274.03	561.62	328.86	259.08
Property	82.16	72.02	80.21	152.68	85.98	127.37	139.14	93.03
General sales	68.52	69.77	105.82	184.60	116.79	203.87	64.33	89.86
Selective sales	14.72	9.08	87.05	83.67	28.80	165.94	70.63	19.55
Income	—	—	—	—	—	—	—	—
Other	28.89	15.46	64.54	31.07	42.46	64.43	54.77	56.65
Current charges	82.82	50.50	176.68	261.31	140.18	79.93	95.38	37.04
Miscellaneous revenue	203.87	116.55	73.96	124.48	158.08	102.49	125.93	162.69
Utility and liquor store revenue	106.13	52.80	25.24	102.99	76.44	80.99	150.60	41.11
Insurance trust revenue	—	—	—	—	—	—	—	—
Expenditure	746.56	525.26	672.58	831.74	593.74	859.96	749.63	465.54
By character and object:	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—	—
To State governments	—	—	—	—	—	—	—	—
To local governments	—	—	—	—	—	—	—	—
Current operation	434.98	456.21	564.11	681.46	434.53	756.07	516.29	414.53
Capital outlay	152.65	47.76	45.29	127.23	59.40	57.17	143.31	11.49
Construction	109.23	2.52	19.34	5.78	9.09	9.72	53.84	—
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	158.93	21.30	63.18	23.05	99.81	46.72	90.04	39.52
Insurance benefits and repayments	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages	177.83	151.02	287.69	253.20	153.07	447.98	252.12	174.10
General expenditure	630.01	459.65	637.92	770.50	530.58	733.12	601.00	405.28
Current expenditure	495.83	416.49	603.05	648.15	473.51	683.65	474.20	396.07
Intergovernmental expenditure	—	—	—	—	—	—	—	—
Capital outlay	134.18	43.16	34.87	122.35	57.07	49.46	126.80	9.22
General expenditure by function:	—	—	—	—	—	—	—	—
Education services:	—	—	—	—	—	—	—	—
Education	—	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	—	—	35.57	29.66	36.10	26.46	6.19	—
Social services and income maintenance:	—	—	—	—	—	—	—	—
Public welfare	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—
Health	5.88	1.70	2.75	—	1.54	9.22	2.66	11.09
Other	—	—	—	—	—	—	—	—
Transportation:	—	—	—	—	—	—	—	—
Highways	78.92	27.47	47.89	77.31	86.49	84.21	46.70	24.76
Capital outlay	32.26	3.27	18.94	20.17	22.22	.17	13.86	—
Air transportation	—	—	—	—	—	16.78	—	—
Parking facilities	—	—	3.34	2.53	—	—	.05	—
Other	—	—	—	—	—	—	36.18	—
Public safety:	—	—	—	—	—	—	—	—
Police protection	100.86	121.77	143.66	110.08	67.40	192.84	145.97	133.72
Fire protection	—	—	103.71	100.52	—	112.62	91.33	60.48
Correction	—	—	—	—	—	—	—	—
Protective inspection and regulation	44.45	44.31	8.95	21.27	50.03	29.84	19.52	11.79
Environment and housing:	—	—	—	—	—	—	—	—
Natural resources	—	—	—	—	—	—	—	—
Sewerage	117.15	4.25	74.39	67.59	57.43	3.28	—	—
Capital outlay	57.14	.29	10.83	14.54	10.50	—	—	—
Solid waste management	—	—	14.27	26.47	108.48	.15	22.25	.87
Parks and recreation	2.09	33.04	42.64	107.79	11.20	62.47	15.71	27.27
Housing and community development	80.71	96.81	15.35	19.00	59.72	55.03	116.13	22.13
Government administration:	—	—	—	—	—	—	—	—
Financial administration	27.11	18.78	35.97	50.02	41.58	20.64	23.81	21.46
Judicial and legal	3.94	—	5.69	—	2.65	9.59	—	2.37
General public buildings	—	—	—	—	—	—	—	—
Other	3.92	3.99	19.38	11.64	7.82	30.78	9.56	8.94
Interest on general debt	158.60	12.94	62.65	23.05	99.57	40.57	86.00	39.52
General expenditure, n.e.c.	6.37	80.33	9.52	41.57	8.91	16.53	.32	41.75
Utility and liquor store expenditure	116.55	65.62	34.66	61.24	63.16	126.85	148.63	60.26
Insurance trust expenditure	—	—	—	—	—	—	—	—
Debt outstanding	2 264.67	542.74	923.77	454.48	1 873.54	715.52	1 278.54	1 078.95
Long-term	2 264.67	542.74	923.77	454.48	1 873.54	715.52	1 278.54	1 078.95
Education	—	—	—	—	—	—	—	—
Public debt for private purposes	1 782.76	—	347.80	—	1 164.98	—	494.44	—
Utility	2.16	179.93	7.34	—	2.96	70.16	67.19	—
Other and unallocable	479.75	362.82	568.63	454.48	705.61	645.36	716.91	1 078.95
Long-term debt issued	778.56	506.30	190.68	92.47	638.75	232.05	174.69	463.44
Long-term debt retired	499.17	217.32	57.93	6.76	367.44	144.53	61.87	9.30
Cash and security holdings	2 377.57	578.08	1 053.26	894.38	2 693.32	840.06	1 305.18	1 205.60
Exhibit—City contribution to own retirement systems	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Colorado							
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Fort Collins	Lakewood	Pueblo
	77	78	79	80	81	82	83	84
Population, 1988	91 000	218 700	76 000	283 100	492 200	77 100	119 300	101 100
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	624.27	792.53	1 129.37	1 760.01	2 210.56	1 552.98	448.19	726.24
General revenue	516.19	684.31	989.45	816.73	1 907.05	904.15	419.99	590.34
Intergovernmental revenue	98.97	55.78	167.95	75.60	417.28	71.48	70.98	163.93
From Federal Government	20.11	13.87	78.04	28.60	92.80	20.71	4.43	109.78
From State governments	52.71	27.66	84.62	29.38	322.46	46.03	36.38	44.86
From local governments	26.14	14.25	5.29	17.62	2.02	2.74	30.17	9.29
General revenue from own sources	417.22	628.53	821.50	741.13	1 489.78	832.67	349.01	426.41
Taxes	278.92	375.19	548.64	287.45	729.58	436.89	261.63	291.97
Property	27.43	63.13	109.28	57.06	201.49	83.67	28.20	65.37
General sales	206.13	253.14	359.32	215.54	379.96	326.63	195.04	197.76
Selective sales	20.82	45.22	39.51	10.88	63.04	12.52	30.18	22.01
Income	—	—	—	—	—	—	—	—
Other	24.54	13.70	40.54	3.98	85.10	14.07	8.21	6.82
Current charges	57.01	110.48	184.93	373.29	523.84	184.62	28.76	81.63
Miscellaneous revenue	81.29	142.85	87.92	80.39	236.36	211.17	58.63	52.81
Utility and liquor store revenue	106.91	108.23	139.92	943.28	175.56	633.71	4.17	135.91
Insurance trust revenue	1.18	—	—	—	127.95	15.12	24.03	—
Expenditure	570.05	834.09	1 204.51	1 855.11	2 094.59	1 382.65	427.60	733.28
By character and object:								
Intergovernmental	3.23	—	—	—	29.13	64.40	—	—
To State governments	3.23	—	—	—	—	—	—	—
To local governments	—	—	—	—	29.13	64.40	—	—
Current operation	390.63	530.93	795.16	1 389.79	1 244.43	1 029.48	303.30	476.52
Capital outlay	91.11	167.16	344.74	351.14	466.74	108.21	80.60	171.53
Construction	61.43	134.07	246.54	339.65	379.32	75.02	70.54	143.48
Assistance and subsidies	—	—	—	—	102.71	—	—	—
Interest on debt	85.09	136.00	64.62	115.19	209.29	177.51	41.03	85.23
Insurance benefits and repayments	—	—	—	—	42.29	3.05	2.67	—
Exhibit—Salaries and wages	230.30	353.98	391.41	554.36	724.04	383.35	203.83	234.56
General expenditure	443.89	678.38	1 102.34	837.38	1 848.85	798.70	416.18	576.53
Current expenditure	384.42	578.61	794.00	710.91	1 457.28	692.44	339.94	442.65
Intergovernmental expenditure	3.23	—	—	—	29.13	64.40	—	—
Capital outlay	59.47	99.77	308.34	126.46	391.57	106.26	76.24	133.88
General expenditure by function:								
Education services:								
Education	—	—	—	—	—	—	—	15.68
Elementary and secondary education	—	—	—	—	—	—	—	15.68
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	—	17.57	77.64	—	25.73	16.71	—	—
Social services and income maintenance:								
Public welfare	2.36	—	23.03	—	198.22	—	—	15.65
Hospitals	—	—	—	279.82	143.08	—	—	—
Health	1.97	.24	—	1.51	81.79	—	4.18	—
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	67.80	70.17	133.99	120.53	233.71	108.35	90.56	70.84
Capital outlay	12.37	.72	62.30	195.30	62.13	44.79	27.83	43.73
Air transportation	—	—	4.18	9.00	243.89	—	—	—
Parking facilities	—	—	77.28	1.19	10.56	2.98	—	—
Other	—	—	—	—	—	—	—	—
Public safety:								
Police protection	83.05	125.47	117.61	107.04	171.64	99.16	108.27	83.50
Fire protection	—	70.28	59.33	62.32	93.94	64.40	—	61.17
Correction	—	—	—	—	46.19	—	.97	—
Protective inspection and regulation	4.38	4.81	19.12	—	9.19	7.89	12.81	—
Environment and housing:								
Natural resources	—	—	—	—	.19	—	—	—
Sewerage	61.42	90.85	164.47	80.54	70.93	83.79	16.46	30.24
Capital outlay	24.57	48.02	128.61	40.60	14.59	3.63	.60	—
Solid waste management	—	.19	—	—	21.77	—	4.44	11.36
Parks and recreation	51.46	77.19	153.04	59.98	101.54	107.22	60.35	50.86
Housing and community development	29.74	21.98	20.26	23.16	27.32	30.21	3.00	14.77
Government administration:								
Financial administration	11.00	10.44	19.09	15.45	40.58	41.54	11.33	11.44
Judicial and legal	10.22	20.27	13.82	10.64	46.95	7.78	5.06	5.82
General public buildings	12.45	—	9.29	—	18.38	19.83	19.67	5.69
Other	8.65	34.96	29.92	14.54	17.66	40.00	22.36	11.87
Interest on general debt	59.81	93.65	60.87	14.72	172.72	137.77	41.03	63.74
General expenditure, n.e.c.	39.57	40.50	119.41	36.94	72.87	31.08	15.66	80.19
Utility and liquor store expenditure	126.16	155.71	102.17	1 017.74	203.45	580.89	8.76	156.76
Insurance trust expenditure	—	—	—	—	42.29	3.05	2.67	—
Debt outstanding	1 169.01	2 122.65	799.43	1 517.42	2 572.79	2 473.44	480.22	772.83
Long-term	1 169.01	2 122.65	799.43	1 517.42	2 572.79	2 473.44	480.22	772.83
Education	—	—	—	—	—	—	—	—
Public debt for private purposes	—	865.73	—	7.17	529.91	368.22	365.03	178.61
Utility	278.90	844.57	100.79	1 189.07	528.82	618.02	—	254.45
Other and unallocable	890.11	412.35	698.64	321.18	1 514.06	1 487.20	115.19	339.77
Long-term debt issued	38.79	123.95	274.28	104.45	314.19	340.40	—	45.30
Long-term debt retired	37.03	111.12	300.82	24.67	386.79	288.66	24.31	38.43
Cash and security holdings	742.53	1 416.07	573.88	1 207.44	2 923.21	1 890.01	682.45	541.37
Exhibit—City contribution to own retirement systems	.04	—	—	—	51.65	3.85	6.05	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Connecticut						Delaware—Wilmington 91
	Bridgeport	Hartford	New Haven	Norwalk	Stamford	Waterbury	
	85	86	87	88	89	90	
Population, 1988	139 800	131 300	123 800	76 100	100 300	104 500	70 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	2 102.81	3 719.77	2 613.06	2 285.11	2 741.65	2 022.37	1 783.23
General revenue	2 102.81	3 424.44	2 457.72	2 167.54	2 531.16	1 815.46	1 489.47
Intergovernmental revenue	798.43	1 618.26	1 312.52	390.51	325.50	932.03	152.31
From Federal Government	34.28	233.88	139.13	3.04	—	159.60	97.11
From State governments	764.15	1 370.38	1 173.39	383.60	325.50	772.01	55.20
From local governments	—	14.01	—	3.88	—	.42	—
General revenue from own sources	1 304.38	1 806.18	1 145.20	1 777.03	2 205.65	883.44	1 337.17
Taxes	922.73	1 376.16	911.87	1 584.70	1 927.22	780.14	654.10
Property	912.68	1 343.85	849.16	1 569.28	1 914.30	771.97	235.43
General sales	—	—	—	—	—	—	—
Selective sales	—	—	—	—	—	—	18.15
Income	—	—	—	—	—	—	344.56
Other	10.04	32.32	62.71	15.43	12.92	8.17	55.97
Current charges	342.30	190.99	167.77	86.02	177.16	65.60	464.06
Miscellaneous revenue	39.36	239.03	65.57	106.31	101.28	37.69	219.00
Utility and liquor store revenue	—	—	—	—	—	109.44	199.29
Insurance trust revenue	—	295.33	155.34	117.57	210.49	97.47	94.47
Expenditure	2 163.58	3 667.77	2 767.15	2 093.00	2 590.61	2 225.54	1 855.01
By character and object:							
Intergovernmental	—	58.67	—	3.07	—	—	169.72
To State governments	—	—	—	—	—	—	169.72
To local governments	—	58.67	—	3.07	—	—	—
Current operation	1 899.39	3 052.62	2 157.19	1 724.99	2 267.70	1 867.76	1 125.68
Capital outlay	29.67	226.37	413.52	161.85	123.66	155.44	276.98
Construction	29.67	194.70	341.44	131.86	58.08	129.43	193.16
Assistance and subsidies	111.58	115.95	—	42.22	25.77	1.91	—
Interest on debt	122.93	83.88	105.06	99.58	87.92	60.54	201.74
Insurance benefits and repayments	—	130.28	91.37	61.27	85.56	139.89	80.90
Exhibit—Salaries and wages	1 169.34	1 798.93	1 234.26	1 039.84	1 318.67	940.72	590.78
General expenditure	2 163.58	3 537.49	2 675.78	2 031.72	2 505.04	1 980.25	1 567.09
Current expenditure	2 133.91	3 311.12	2 262.25	1 869.87	2 381.39	1 854.49	1 334.12
Intergovernmental expenditure	—	58.67	—	3.07	—	—	169.72
Capital outlay	29.67	226.37	413.52	161.85	123.66	125.76	232.98
General expenditure by function:							
Education services:							
Education	819.30	1 465.28	1 037.73	963.17	970.33	913.74	—
Elementary and secondary education	819.30	1 465.28	1 037.73	963.17	970.33	913.74	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	20.12	33.15	20.17	28.71	45.86	12.47	.16
Social services and income maintenance:							
Public welfare	224.08	257.66	155.02	79.47	126.34	75.44	.68
Hospitals	—	—	—	—	—	—	—
Health	29.25	39.66	21.51	43.68	65.28	30.01	—
Other	—	—	—	—	—	—	—
Transportation:							
Highways	19.21	123.45	107.25	114.44	134.06	34.55	58.26
Capital outlay	4.08	52.15	40.40	50.71	37.70	8.47	32.18
Air transportation	6.18	—	24.40	—	—	—	—
Parking facilities	4.31	2.67	60.97	17.45	21.70	16.17	92.17
Other	—	.08	—	3.07	.01	—	206.89
Public safety:							
Police protection	147.78	215.04	172.18	139.33	197.18	145.73	210.75
Fire protection	140.30	176.66	179.01	97.49	167.88	142.05	141.48
Correction	—	—	—	—	—	—	—
Protective inspection and regulation	2.93	25.76	14.56	7.16	11.69	3.45	19.13
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	67.90	58.59	184.85	81.77	84.33	60.67	235.70
Capital outlay	—	—	92.24	25.03	37.30	3.36	37.49
Solid waste management	54.88	77.26	15.85	86.47	140.46	43.72	79.77
Parks and recreation	24.25	144.13	60.60	80.03	66.63	47.20	66.75
Housing and community development	41.45	204.07	138.44	10.88	29.11	55.25	87.81
Government administration:							
Financial administration	46.37	43.31	29.91	36.08	44.62	38.76	55.44
Judicial and legal	5.21	3.68	10.36	5.90	10.07	20.94	30.75
General public buildings	4.23	24.24	14.47	18.69	32.99	13.88	14.13
Other	25.04	70.29	28.28	24.88	35.95	15.64	72.11
Interest on general debt	122.93	83.88	105.06	99.58	87.92	43.16	185.53
General expenditure, n.e.c.	357.85	488.63	295.15	93.47	232.63	267.44	9.57
Utility and liquor store expenditure	—	—	—	—	—	105.41	207.02
Insurance trust expenditure	—	—	—	—	—	—	—
Debt outstanding	—						
Long-term							
Education	206.34	167.25	237.33	123.48	151.93	159.67	—
Public debt for private purposes	35.39	402.36	87.34	—	—	3.71	656.17
Utility	—	—	—	—	—	259.57	420.46
Other and unallocable	1 203.96	525.32	1 321.63	1 311.64	1 425.77	139.81	2 500.21
Long-term debt issued	—	413.90	234.25	65.70	548.35	68.55	652.28
Long-term debt retired	60.54	369.80	115.54	163.59	180.15	80.68	328.60
Cash and security holdings	441.12	4 106.07	1 375.20	1 808.07	2 300.90	702.50	2 105.03
Exhibit—City contribution to own retirement systems	—	111.31	69.21	85.35	62.19	67.59	43.50

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	District of Columbia—Washington	Florida					
		Clearwater	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville
		92	93	94	95	96	97
Population, 1988	617 000	97 700	145 600	86 200	162 100	120 100	634 900
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	7 007.15	1 257.47	1 550.02	2 455.02	831.33	910.44	2 203.76
General revenue	6 612.38	915.94	1 052.09	1 051.17	648.14	728.10	1 059.50
Intergovernmental revenue	2 116.96	105.57	154.92	161.91	126.98	132.00	224.60
From Federal Government	1 999.19	4.94	31.35	83.26	48.43	12.86	76.36
From State governments	—	72.19	115.77	77.78	77.98	99.91	144.12
From local governments	117.77	28.43	7.80	.87	.57	19.23	4.12
General revenue from own sources	4 495.42	810.37	897.18	889.26	521.17	596.10	834.90
Taxes	3 744.43	349.36	524.17	204.21	294.31	346.01	351.90
Property	1 178.57	189.32	261.49	64.95	159.56	172.59	272.32
General sales	336.85	138.62	231.77	107.81	113.13	154.69	64.69
Selective sales	—	—	—	—	—	—	—
Income	1 260.86	—	—	—	—	—	—
Other	211.98	21.41	30.91	11.45	21.63	18.73	14.89
Current charges	357.11	323.08	151.92	266.50	113.24	176.08	175.62
Miscellaneous revenue	393.88	137.93	221.09	418.55	113.61	74.01	307.38
Utility and liquor store revenue	85.04	217.14	256.45	1 281.55	55.36	62.87	1 004.45
Insurance trust revenue	309.73	124.39	241.48	122.30	127.83	119.47	139.81
Expenditure	7 319.85	1 243.90	1 274.26	2 358.84	677.01	803.79	2 199.51
By character and object:							
Intergovernmental	198.06	—	—	—	—	—	18.55
To State governments	—	—	—	—	—	—	18.28
To local governments	198.06	—	—	—	—	—	.27
Current operation	5 423.31	897.73	941.91	1 463.74	555.78	692.26	1 246.06
Capital outlay	689.40	256.00	192.95	481.47	39.69	58.77	475.18
Construction	506.80	251.85	187.42	479.72	28.87	55.00	303.34
Assistance and subsidies	183.39	—	—	—	—	—	6.08
Interest on debt	359.17	58.24	63.96	362.89	48.65	13.76	407.63
Insurance benefits and repayments	460.53	31.93	75.45	50.74	32.89	39.00	46.02
Exhibit—Salaries and wages	2 773.20	422.28	622.24	558.42	420.30	475.16	427.77
General expenditure	6 713.16	819.53	948.02	1 091.98	572.47	684.36	1 094.42
Current expenditure	6 070.40	759.70	805.15	827.99	560.41	647.21	851.73
Intergovernmental expenditure	198.06	—	—	—	—	—	18.55
Capital outlay	642.76	59.83	142.86	263.99	12.07	37.15	242.69
General expenditure by function:							
Education services:							
Education	1 092.22	—	—	—	—	—	—
Elementary and secondary education	928.95	—	—	—	—	—	—
Higher education	163.27	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	31.63	26.01	—	—	5.84	—	12.59
Social services and income maintenance:							
Public welfare	1 089.83	—	—	—	—	1.49	21.05
Hospitals	464.04	—	—	—	—	—	27.78
Health	253.98	16.22	—	7.78	—	.32	18.56
Other	17.88	—	—	—	—	—	—
Transportation:							
Highways	201.73	97.43	44.87	63.63	25.36	43.05	51.66
Capital outlay	155.82	29.76	24.84	8.20	2.89	5.52	18.30
Air transportation	—	1.60	15.68	74.63	—	—	60.06
Parking facilities	1.97	14.36	20.80	—	—	9.73	6.40
Other	198.06	3.39	.49	—	7.44	—	67.78
Public safety:							
Police protection	446.88	151.51	256.74	152.60	139.78	186.22	115.83
Fire protection	158.22	63.17	97.60	79.33	78.53	108.83	75.01
Correction	649.45	—	—	—	—	3.86	88.83
Protective inspection and regulation	80.29	1.35	25.14	12.78	.62	16.53	7.63
Environment and housing:							
Natural resources	—	4.62	—	1.04	—	.02	1.29
Sewerage	208.86	96.44	—	139.23	55.77	109.15	58.50
Capital outlay	74.03	.07	—	66.16	—	21.50	17.23
Solid waste management	66.24	114.70	54.92	61.83	55.84	56.04	61.45
Parks and recreation	97.43	102.23	205.14	33.58	41.57	56.69	47.44
Housing and community development	399.83	5.52	23.17	22.06	16.07	2.98	58.37
Government administration:							
Financial administration	87.22	24.88	47.90	32.49	13.40	23.96	24.23
Judicial and legal	198.07	5.31	7.42	7.53	2.73	5.25	23.35
General public buildings	81.43	—	—	—	—	—	11.80
Other	60.09	20.46	15.65	26.62	9.33	14.97	13.06
Interest on general debt	349.28	32.23	48.71	188.81	46.70	7.10	178.81
General expenditure, n.e.c.	478.53	38.10	83.78	188.02	73.49	38.17	62.96
Utility and liquor store expenditure	140.17	392.44	250.80	1 216.11	71.65	80.42	1 059.07
Insurance trust expenditure	460.53	31.93	75.45	50.74	32.89	39.00	46.02
Debt outstanding	5 547.80	1 334.75	886.33	5 243.28	487.14	284.22	6 767.97
Long-term							
Education	5 547.80	1 334.75	886.33	5 243.28	487.14	284.22	6 767.97
Public debt for private purposes	873.88	139.87	31.83	55.05	444.14	—	1 642.55
Utility	27.91	721.86	180.58	2 987.73	34.40	124.69	4 136.82
Other and unallocable	4 646.01	473.02	673.92	2 200.51	8.60	159.53	988.60
Long-term debt issued	784.91	840.91	138.05	1 164.34	393.24	41.63	775.02
Long-term debt retired	169.16	330.59	169.40	68.77	430.29	22.36	414.83
Cash and security holdings	4 052.99	2 525.29	2 541.06	3 765.03	1 895.98	2 034.94	4 917.49
Exhibit—City contribution to own retirement systems	313.29	31.33	73.67	27.63	36.19	41.73	63.07

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						Georgia	
	Miami	Miami Beach	Orlando	St. Petersburg	Tallahassee	Tampa	Albany	Atlanta
	99	100	101	102	103	104	105	106
Population, 1988	371 100	92 600	156 000	235 500	125 600	281 800	83 500	420 200
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	6/30	12/31
Revenue	1 002.61	1 491.56	4 665.25	1 181.00	2 228.43	1 523.55	1 379.39	1 906.71
General revenue	832.12	1 413.41	2 720.07	955.42	867.20	1 169.25	513.40	1 617.70
Intergovernmental revenue	176.96	138.15	555.38	99.74	122.00	192.38	132.25	394.15
From Federal Government	79.06	28.25	272.20	23.15	28.26	54.21	31.44	167.72
From State governments	81.78	81.65	182.92	73.99	75.86	97.89	15.04	21.91
From local governments	16.12	28.25	100.26	2.60	17.87	40.28	85.77	204.52
General revenue from own sources	655.16	1 275.26	2 164.69	855.68	745.20	976.87	381.15	1 223.55
Taxes	440.22	808.83	454.37	335.49	170.14	394.66	175.01	497.24
Property	324.58	450.54	186.98	205.45	57.20	155.60	99.88	269.61
General sales	—	—	—	—	—	—	—	—
Selective sales	—	—	—	—	—	—	—	—
Income	93.04	313.57	226.04	114.63	101.46	205.15	53.94	153.16
Other	22.60	44.72	41.35	15.41	11.47	33.91	21.19	74.46
Current charges	135.59	271.80	941.09	189.13	304.74	324.45	128.13	461.47
Miscellaneous revenue	79.35	194.62	769.22	331.06	270.33	257.76	78.01	264.84
Utility and liquor store revenue	—	78.14	1 866.72	167.61	1 266.43	84.95	806.11	148.19
Insurance trust revenue	170.49	—	78.46	57.96	94.80	269.35	59.88	140.82
Expenditure	957.66	1 782.80	6 008.84	1 212.52	2 122.38	1 546.76	1 358.67	1 762.54
By character and object:								
Intergovernmental	7.09	—	—	—	—	—	2.37	77.06
To State governments	—	—	—	—	—	—	—	26.93
To local governments	7.09	—	—	—	—	—	2.37	50.13
Current operation	633.26	1 257.06	2 299.76	728.76	1 362.21	670.10	1 188.49	907.67
Capital outlay	141.05	461.64	2 804.66	267.29	474.36	468.38	120.93	450.19
Construction	100.12	450.51	2 592.01	262.71	472.08	458.59	68.67	298.85
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	92.58	64.09	878.52	163.94	246.97	320.26	24.51	192.82
Insurance benefits and repayments	83.69	—	25.90	52.54	38.85	88.03	22.42	134.80
Exhibit—Salaries and wages	410.29	686.04	921.31	381.85	451.61	408.39	308.00	511.76
General expenditure	873.97	1 687.03	3 963.40	957.99	1 077.83	1 282.02	601.69	1 385.18
Current expenditure	732.93	1 236.84	1 597.20	748.38	773.61	903.94	503.92	1 062.47
Intergovernmental expenditure	7.09	—	—	—	—	—	2.37	77.06
Capital outlay	141.05	450.19	2 366.20	209.61	304.21	378.08	97.77	322.71
General expenditure by function:								
Education services:								
Education	.13	—	—	—	—	—	—	40.88
Elementary and secondary education	—	—	—	—	—	—	—	40.88
Higher education	.13	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	—	.71	.38	8.87	—	—	—	—
Social services and income maintenance:								
Public welfare	2.24	1.10	—	—	.75	—	—	4.55
Hospitals	—	.22	—	—	.82	—	—	—
Health	.16	48.68	—	19.72	.80	12.47	—	—
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	28.88	40.31	121.48	84.13	116.05	60.77	22.51	63.66
Capital outlay	9.60	19.57	72.96	37.75	62.86	36.26	.10	6.98
Air transportation	—	—	1 802.99	2.26	206.00	—	17.21	201.87
Parking facilities	22.92	130.15	90.93	20.12	—	48.46	—	—
Other	—	—	—	23.29	—	—	—	—
Public safety:								
Police protection	216.66	269.01	188.82	145.01	123.46	148.16	77.68	161.07
Fire protection	110.81	94.16	114.17	55.45	73.68	66.97	55.07	87.64
Correction	—	—	—	—	—	—	2.37	27.44
Protective inspection and regulation	8.92	20.28	15.46	11.92	8.77	13.19	5.08	10.73
Environment and housing:								
Natural resources	—	.06	24.37	—	—	43.75	—	2.34
Sewerage	11.62	84.81	350.03	—	126.55	177.36	51.35	113.19
Capital outlay	9.76	2.14	215.33	—	50.11	108.57	2.90	51.62
Solid waste management	77.11	44.70	63.40	107.91	65.43	81.09	53.69	56.15
Parks and recreation	120.70	613.51	223.90	200.28	75.77	256.71	38.22	136.07
Housing and community development	58.87	27.39	13.47	15.79	7.25	19.98	56.91	47.27
Government administration:								
Financial administration	32.87	50.45	71.83	30.55	20.24	27.72	10.06	34.12
Judicial and legal	7.59	9.07	8.00	5.40	5.57	2.92	1.72	21.25
General public buildings	9.46	—	—	—	—	—	4.31	26.22
Other	22.37	24.60	25.58	10.44	18.73	7.11	32.29	21.52
Interest on general debt	92.58	63.90	438.64	152.39	165.50	288.05	22.96	176.04
General expenditure, n.e.c.	50.11	163.92	409.94	64.46	62.46	29.29	150.26	153.17
Utility and liquor store expenditure	—	95.77	2 019.54	201.99	1 005.71	176.71	734.56	242.56
Insurance trust expenditure	83.69	—	25.90	52.54	38.85	88.03	22.42	134.80
Debt outstanding	1 509.59	1 162.53	13 636.83	2 305.62	3 216.79	4 317.31	311.41	2 543.66
Long-term	1 509.59	1 162.53	13 636.83	2 305.62	3 216.79	4 317.31	296.49	2 543.66
Education	—	—	—	—	—	—	—	85.58
Public debt for private purposes	—	—	27.66	1 233.30	472.36	146.64	—	468.66
Utility	—	2.75	5 279.55	134.03	919.45	716.05	15.99	182.78
Other and unallocable	1 509.59	1 159.77	8 329.62	938.29	1 824.98	3 454.40	280.50	1 806.64
Long-term debt issued	275.55	182.88	3 953.22	218.76	168.95	123.44	—	102.15
Long-term debt retired	120.32	185.37	3 827.56	57.85	58.86	175.06	9.98	403.74
Cash and security holdings	2 214.10	986.58	7 823.25	2 821.05	4 948.24	4 172.30	880.68	3 334.19
Exhibit—City contribution to own retirement systems	60.01	—	23.30	51.98	62.55	28.31	78.51	134.88

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Con.			Hawaii—Honolulu	Idaho—Boise City	Illinois	
	Columbus	Macon	Savannah			Aurora	Chicago
	107	108	109	110	111	112	113
Population, 1988	177,700	117,900	146,000	838,500	114,600	91,200	2,977,500
Date of end of fiscal year	6/30	6/30	12/31	6/30	9/30	12/31	12/31
Revenue	780.65	537.01	986.38	1 305.83	591.20	710.50	1 268.50
General revenue	697.18	480.04	812.14	1 214.62	588.61	551.21	1 018.70
Intergovernmental revenue	234.61	174.64	224.58	138.33	130.30	116.57	252.61
From Federal Government	41.67	19.67	62.47	78.80	82.84	1.13	89.30
From State governments	87.28	8.55	28.85	58.39	42.18	115.44	133.17
From local governments	105.66	146.42	133.27	1.14	5.27	—	30.14
General revenue from own sources	462.57	305.40	587.56	1 076.29	458.32	434.64	766.09
Taxes	307.71	199.41	256.21	462.03	211.96	335.30	536.42
Property	183.21	84.13	138.17	360.35	181.72	151.47	210.45
General sales	—	—	—	—	—	149.43	95.23
Selective sales	84.03	92.99	89.14	64.71	11.47	20.66	184.01
Income	—	—	—	—	—	—	—
Other	40.47	22.29	28.90	36.08	18.77	13.74	46.73
Current charges	82.87	45.11	187.30	113.36	194.08	38.14	157.18
Miscellaneous revenue	71.99	60.88	144.05	500.90	52.27	61.21	72.49
Utility and liquor store revenue	55.00	8.49	105.59	91.31	2.58	100.25	69.38
Insurance trust revenue	28.47	48.47	68.65	—	—	59.05	180.42
Expenditure	684.12	512.24	1 037.01	1 083.49	642.83	649.86	1 144.42
By character and object:							
Intergovernmental	41.06	19.28	12.15	—	.16	—	28.26
To State governments	.64	2.18	—	—	—	—	5.48
To local governments	40.42	17.10	12.15	—	.16	—	22.78
Current operation	464.50	377.57	673.21	684.08	440.73	478.25	745.51
Capital outlay	122.59	75.40	264.03	317.49	186.42	106.11	167.08
Construction	75.58	28.53	260.80	256.21	147.51	67.82	157.86
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	40.25	21.96	74.41	81.91	15.51	37.49	86.45
Insurance benefits and repayments	15.73	18.02	13.21	—	—	28.02	117.12
Exhibit—Salaries and wages	248.87	229.69	276.64	327.03	263.53	216.78	484.12
General expenditure	560.73	481.62	874.45	866.41	625.93	486.85	982.37
Current expenditure	469.81	408.48	669.69	642.76	439.55	445.68	805.59
Intergovernmental expenditure	41.06	19.28	12.15	—	.16	—	28.26
Capital outlay	90.92	73.14	204.76	223.65	186.39	41.17	156.78
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	.18
Elementary and secondary education	—	—	—	—	—	—	.18
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	—	—	—	.50	23.18	20.07	15.74
Social services and income maintenance:							
Public welfare	30.61	—	4.69	—	—	—	27.79
Hospitals	—	—	—	—	—	—	—
Health	5.53	—	—	9.77	2.58	2.24	26.52
Other	—	—	—	—	—	—	—
Transportation:							
Highways	33.93	27.45	29.90	47.30	4.23	80.13	109.79
Capital outlay	13.26	2.36	—	13.37	.61	3.53	58.36
Air transportation	4.87	8.93	82.97	—	42.37	14.35	110.05
Parking facilities	—	—	7.49	1.96	37.64	5.80	1.98
Other	—	7.07	—	—	—	—	16.30
Public safety:							
Police protection	95.94	100.54	111.26	114.26	73.94	107.38	179.70
Fire protection	51.51	90.28	56.38	47.73	85.24	65.31	70.53
Correction	29.58	31.10	8.73	—	—	—	—
Protective inspection and regulation	2.97	6.16	8.07	5.92	10.99	11.56	7.00
Environment and housing:							
Natural resources	—	—	—	4.53	—	—	—
Sewerage	63.82	1.56	64.84	76.33	115.10	—	26.27
Capital outlay	31.67	—	31.92	37.86	74.35	—	9.44
Solid waste management	28.13	26.70	64.16	86.55	44.25	21.72	46.12
Parks and recreation	20.95	30.56	44.71	82.99	46.03	14.01	13.81
Housing and community development	33.22	24.73	42.67	84.58	57.83	.96	43.05
Government administration:							
Financial administration	10.56	5.15	21.42	36.15	23.80	11.15	18.70
Judicial and legal	23.30	4.36	7.55	17.48	11.20	5.31	5.99
General public buildings	10.16	12.82	—	46.24	4.00	2.34	7.67
Other	28.02	47.63	29.23	18.50	9.48	12.73	9.79
Interest on general debt	8.30	21.41	45.45	79.63	15.51	36.14	82.79
General expenditure, n.e.c.	79.32	63.17	244.93	105.98	18.57	75.66	142.58
Utility and liquor store expenditure	107.67	12.60	149.35	217.08	16.89	134.99	64.93
Insurance trust expenditure	15.73	18.02	13.21	—	—	28.02	117.12
Debt outstanding	712.10	266.94	1 306.38	959.95	264.66	838.94	1 443.39
Long-term	712.10	266.94	1 306.38	959.95	155.58	838.94	1 443.39
Education	46.35	—	—	.76	—	—	3.53
Public debt for private purposes	130.95	100.84	374.66	—	—	403.89	424.85
Utility	407.06	14.38	384.77	64.86	—	25.11	83.63
Other and unallocable	174.09	105.37	546.95	894.33	155.58	409.93	931.39
Long-term debt issued	98.48	17.30	331.03	285.58	48.60	330.04	315.47
Long-term debt retired	23.73	41.31	224.27	33.40	7.81	71.73	125.17
Cash and security holdings	703.08	870.08	1 369.38	792.03	234.98	1 331.17	2 215.83
Exhibit—City contribution to own retirement systems	39.37	19.82	13.12	—	—	23.66	50.70

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.						Indiana	
	Decatur	Joliet	Naperville	Peoria	Rockford	Springfield	Evansville	Fort Wayne
	114	115	116	117	118	119	120	121
Population, 1988	88 200	74 500	79 600	109 600	134 500	99 900	132 200	181 400
Date of end of fiscal year	4/30	12/31	12/31	12/31	12/31	2/28	12/31	12/31
Revenue	651.10	983.68	1 577.32	754.24	699.96	1 622.23	553.01	1 032.34
General revenue	486.54	789.28	752.05	665.21	539.51	653.87	457.32	816.34
Intergovernmental revenue	113.16	149.50	94.85	168.24	181.89	112.93	123.28	210.81
From Federal Government	30.48	23.38	3.23	49.84	29.81	20.31	29.79	41.57
From State governments	79.17	126.12	90.14	118.00	138.89	92.05	88.15	158.14
From local governments	3.51	—	1.48	.40	13.19	.57	5.35	11.10
General revenue from own sources	373.38	639.77	657.20	496.97	357.62	540.94	334.04	605.53
Taxes	253.78	385.50	388.58	365.03	262.80	319.99	142.10	313.26
Property	81.55	144.60	181.04	123.80	148.07	59.88	136.19	309.39
General sales	85.52	168.68	96.33	184.02	74.65	223.38	—	—
Selective sales	78.31	33.30	102.31	35.72	12.53	28.58	—	—
Income	—	—	—	—	—	—	—	—
Other	8.39	38.91	8.89	21.48	27.54	8.15	5.91	3.87
Current charges	12.86	81.62	109.82	20.92	34.07	56.84	149.35	206.07
Miscellaneous revenue	106.75	172.64	158.79	111.02	60.76	164.11	42.59	86.20
Utility and liquor store revenue	112.15	131.96	800.79	—	77.03	910.83	73.21	175.80
Insurance trust revenue	52.40	62.44	24.48	89.03	83.41	57.53	22.48	40.20
Expenditure	571.13	961.60	1 724.69	630.85	680.30	1 574.37	639.86	976.01
By character and object:								
Intergovernmental	4.75	—	.04	—	6.81	7.88	3.96	—
To State governments	—	—	—	—	1.67	—	.84	—
To local governments	4.75	—	.04	—	5.14	7.88	3.12	—
Current operation	379.64	549.56	1 018.67	434.02	406.91	1 156.86	495.79	724.96
Capital outlay	77.04	209.23	608.93	82.58	187.24	228.61	80.14	123.47
Construction	56.70	55.33	527.10	67.35	86.49	210.05	61.16	89.66
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	87.09	173.65	93.08	76.08	43.84	152.91	18.71	52.81
Insurance benefits and repayments	22.62	29.15	3.97	38.17	35.49	28.12	41.27	74.77
Exhibit—Salaries and wages	194.83	268.58	277.83	192.85	224.64	574.57	242.37	402.25
General expenditure	422.34	697.46	806.86	592.68	515.43	565.29	516.41	717.69
Current expenditure	350.79	624.05	519.66	510.10	402.76	541.45	443.27	611.37
Intergovernmental expenditure	4.75	—	.04	—	6.81	7.88	3.96	—
Capital outlay	71.54	73.41	287.20	82.58	112.68	23.83	73.14	106.32
General expenditure by function:								
Education services:								
Education	—	—	—	—	1.58	—	—	—
Elementary and secondary education	—	—	—	—	1.58	—	—	—
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	26.18	22.75	39.11	22.46	24.45	27.30	3.45	—
Social services and income maintenance:								
Public welfare	—	—	—	—	24.53	—	—	—
Hospitals	—	—	—	—	—	—	—	—
Health	—	—	—	.56	.30	20.91	14.43	7.58
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	69.05	75.62	159.79	120.25	129.35	79.35	48.09	67.60
Capital outlay	30.35	9.22	76.37	35.74	84.36	9.00	.34	6.79
Air transportation	—	—	—	—	—	—	—	—
Parking facilities	5.08	5.11	12.49	6.68	3.08	8.55	14.14	—
Other	—	—	—	—	—	—	.02	7.61
Public safety:								
Police protection	76.16	105.60	128.18	101.47	102.54	90.55	69.14	123.13
Fire protection	69.42	66.68	69.75	71.22	80.91	82.43	70.18	78.63
Correction	4.75	—	—	—	—	—	—	—
Protective inspection and regulation	6.56	3.15	6.39	9.47	6.33	6.73	3.47	—
Environment and housing:								
Natural resources	—	—	—	—	—	—	—	2.00
Sewerage	7.48	26.75	33.05	4.81	.13	16.39	95.57	85.95
Capital outlay	3.38	—	—	2.22	—	1.23	15.33	16.84
Solid waste management	2.90	19.45	43.33	.53	30.20	—	—	—
Parks and recreation	.59	1.65	16.08	2.56	1.65	26.41	69.37	72.08
Housing and community development	40.39	44.26	3.22	35.25	36.22	21.75	24.78	32.86
Government administration:								
Financial administration	9.38	9.38	16.80	9.08	12.02	16.73	.92	13.30
Judicial and legal	2.81	4.47	6.96	2.23	7.10	9.32	3.03	3.07
General public buildings	2.30	4.63	137.05	12.63	3.28	6.44	2.31	—
Other	9.34	20.72	25.11	50.51	16.22	9.73	10.74	40.70
Interest on general debt	55.20	146.82	69.36	76.08	32.12	69.45	18.34	34.55
General expenditure, n.e.c.	34.74	140.40	38.20	66.91	3.45	73.26	57.07	148.63
Utility and liquor store expenditure	126.18	234.98	913.86	—	129.37	980.97	82.18	183.55
Insurance trust expenditure	22.62	29.15	3.97	38.17	35.49	28.12	41.27	74.77
Debt outstanding	1 242.94	2 298.58	1 393.39	1 182.58	629.00	2 634.97	477.17	839.99
Long-term								
Education	1 242.94	2 298.58	1 393.39	1 173.46	629.00	2 634.97	477.17	839.99
Public debt for private purposes	523.10	1 246.28	210.74	554.65	115.31	563.66	5.19	97.46
Utility	490.93	573.09	274.50	—	151.87	1 340.49	5.60	260.50
Other and unallocable	228.91	479.21	908.15	618.80	361.82	730.82	466.38	482.03
Long-term debt issued	55.56	257.72	188.44	81.84	137.73	636.49	198.18	—
Long-term debt retired	61.66	329.97	102.51	43.40	18.94	117.61	39.52	66.18
Cash and security holdings	1 540.74	2 590.79	1 404.35	1 829.33	1 379.28	2 324.57	405.36	273.34
Exhibit—City contribution to own retirement systems	13.17	29.17	13.00	13.66	23.49	26.87	23.52	37.46

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Indiana—Con.				Iowa			
	Gary	Hammond	Indianapolis	South Bend	Cedar Rapids	Davenport	Des Moines	Sioux City
	122	123	124	125	126	127	128	129
Population, 1988	132 500	84 600	727 100	106 200	110 300	97 100	192 900	79 200
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30
Revenue	538.79	1 006.90	1 226.15	910.89	1 005.03	954.58	1 029.21	1 066.53
General revenue	517.36	892.97	1 190.94	717.88	878.32	907.62	862.03	950.90
Intergovernmental revenue	132.85	168.26	353.43	201.15	138.09	173.90	103.30	168.75
From Federal Government	22.65	22.97	98.11	74.92	51.68	45.40	21.47	67.03
From State governments	110.17	145.30	253.60	123.40	84.45	128.51	80.90	94.51
From local governments	.02	—	1.72	2.82	1.96	—	.94	7.21
General revenue from own sources	384.51	724.70	837.51	516.73	740.24	733.72	758.73	782.15
Taxes	232.87	286.75	533.00	247.25	316.23	397.03	376.36	355.32
Property	230.09	279.50	431.35	244.36	295.16	282.07	343.22	249.53
General sales	—	—	—	—	—	95.88	—	75.73
Selective sales	—	—	22.40	—	12.46	10.05	26.80	24.26
Income	—	—	64.82	—	—	—	—	—
Other	2.78	7.25	14.44	2.89	8.61	9.03	6.34	5.80
Current charges	81.65	133.79	230.87	159.33	202.53	145.63	240.67	168.56
Miscellaneous revenue	70.00	304.16	73.64	110.15	221.48	190.85	141.71	258.27
Utility and liquor store revenue	—	100.25	10.58	177.02	60.54	3.46	102.27	76.52
Insurance trust revenue	21.43	13.69	24.63	16.00	66.17	43.50	64.91	39.12
Expenditure	531.31	887.87	1 309.76	746.53	970.56	833.32	1 064.59	807.46
By character and object:								
Intergovernmental	—	—	10.43	—	—	—	48.13	.33
To State governments	—	—	10.08	—	—	—	—	—
To local governments	—	—	.35	—	—	—	48.13	.33
Current operation	408.32	661.61	808.19	538.24	590.28	528.84	684.57	565.15
Capital outlay	27.52	141.78	336.96	141.59	269.13	100.29	172.97	123.96
Construction	2.37	121.15	211.19	120.00	238.29	85.76	159.63	118.69
Assistance and subsidies	—	—	42.76	—	—	—	—	—
Interest on debt	72.83	58.59	68.70	22.93	88.65	184.33	127.87	90.68
Insurance benefits and repayments	22.63	25.89	42.72	43.78	22.50	19.87	31.06	27.34
Exhibit—Salaries and wages	230.18	317.94	405.85	320.79	306.78	264.78	292.15	260.48
General expenditure	508.67	794.76	1 236.99	655.20	809.95	787.58	946.07	704.80
Current expenditure	481.15	652.99	901.09	521.33	599.47	687.38	773.10	589.46
Intergovernmental expenditure	—	—	10.43	—	—	—	48.13	.33
Capital outlay	27.52	141.77	335.89	133.87	210.48	100.20	172.97	115.34
General expenditure by function:								
Education services:								
Education	—	—	.23	—	—	—	—	—
Elementary and secondary education	—	—	.23	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	25.10	18.82	19.83	57.97
Social services and income maintenance:								
Public welfare	—	—	80.98	—	—	2.38	18.70	—
Hospitals	—	—	176.70	—	—	—	—	—
Health	36.37	8.26	36.80	5.00	23.92	12.91	5.04	1.83
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	41.31	49.14	67.64	39.62	118.44	135.51	117.76	97.63
Capital outlay	1.02	12.55	20.86	.60	42.18	62.56	41.49	42.65
Air transportation	6.12	—	79.39	—	28.15	4.03	91.19	13.54
Parking facilities	—	—	2.30	5.76	88.53	6.07	44.74	11.99
Other	—	.26	—	—	—	—	—	—
Public safety:								
Police protection	48.61	83.13	228.81	75.66	79.31	80.93	114.33	89.70
Fire protection	47.87	65.05	43.96	54.99	64.55	71.56	75.64	71.50
Correction	—	.27	38.14	—	—	—	1.79	.33
Protective inspection and regulation	—	—	7.42	.29	.89	7.72	6.17	1.00
Environment and housing:								
Natural resources	—	.11	28.59	—	—	—	—	—
Sewerage	43.67	211.69	92.25	199.42	97.33	74.83	95.32	50.06
Capital outlay	—	109.98	14.99	125.10	38.78	16.82	6.31	9.32
Solid waste management	10.05	19.17	24.02	13.43	37.82	15.74	33.65	23.48
Parks and recreation	32.96	33.76	29.74	64.48	62.83	56.31	59.40	59.29
Housing and community development	6.04	18.64	64.96	33.12	42.62	30.41	20.39	70.43
Government administration:								
Financial administration	39.80	.59	30.86	30.63	7.28	13.36	15.20	12.03
Judicial and legal	7.27	10.99	35.12	2.61	3.28	3.99	4.70	5.28
General public buildings	4.75	7.84	6.03	2.80	—	7.91	8.55	5.35
Other	26.32	10.44	18.79	6.59	11.12	6.10	14.49	10.98
Interest on general debt	72.83	57.39	67.16	22.93	88.65	184.33	122.24	89.77
General expenditure, n.e.c.	84.71	218.04	77.11	97.87	30.14	54.70	76.93	32.63
Utility and liquor store expenditure	—	67.22	30.05	47.56	138.11	25.87	87.47	75.33
Insurance trust expenditure	22.63	25.89	42.72	43.78	22.50	19.87	31.06	27.34
Debt outstanding	912.97	662.35	1 310.59	281.67	1 195.09	2 306.25	1 587.00	1 170.38
Long-term	912.97	662.35	1 269.09	281.67	1 195.09	2 306.25	1 587.00	1 170.38
Education	—	—	—	—	—	—	—	—
Public debt for private purposes	650.32	99.67	31.53	43.44	606.42	1 733.03	420.83	716.07
Utility	—	23.40	14.81	—	—	—	75.82	21.73
Other and unallocable	262.66	539.28	1 222.75	238.23	588.67	573.22	1 090.35	431.68
Long-term debt issued	—	59.10	49.72	89.45	306.62	—	190.72	130.37
Long-term debt retired	41.54	49.02	48.28	27.82	79.03	90.83	249.13	118.51
Cash and security holdings	738.94	408.04	839.47	206.61	2 086.55	2 502.56	1 770.09	1 586.43
Exhibit—City contribution to own retirement systems	—	10.83	26.77	22.41	.81	18.65	23.09	20.49

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Kansas				Kentucky		Louisiana	
	Kansas City	Overland Park	Topeka	Wichita	Lexington-Fayette	Louisville	Baton Rouge	Kenner
	130	131	132	133	134	135	136	137
Population, 1988	160 600	106 900	122 400	295 300	225 700	281 900	360 300	75 100
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	6/30	12/31	6/30
Revenue	1 343.84	529.13	871.76	1 028.49	970.84	982.63	1 070.14	495.09
General revenue								
Intergovernmental revenue	1 343.84	529.13	870.68	833.26	910.21	787.99	970.12	488.89
From Federal Government	154.01	100.65	96.63	139.24	144.78	137.54	113.84	273.06
From State governments	18.39	10.78	29.00	—	79.46	98.16	50.46	35.33
From local governments	48.94	51.34	48.44	44.39	64.43	39.38	58.48	17.62
General revenue from own sources	1 189.83	428.48	684.05	694.02	765.43	650.45	856.29	215.83
Taxes	316.59	326.28	357.13	247.10	427.50	500.27	477.14	105.11
Property	228.59	118.73	189.84	165.24	83.99	130.99	147.75	56.22
General sales	32.07	153.07	120.32	—	—	—	209.10	—
Selective sales	54.74	43.89	41.63	71.47	68.97	62.37	90.83	29.77
Income	—	—	—	—	269.65	301.93	—	—
Other	1.20	10.59	5.33	10.40	4.89	4.98	29.66	19.12
Current charges	108.70	24.40	120.16	167.65	190.73	69.46	205.59	72.98
Miscellaneous revenue	764.53	77.81	206.76	279.27	147.21	80.73	173.55	37.74
Utility and liquor store revenue	—	—	91.08	68.39	4.31	194.64	7.73	—
Insurance trust revenue	—	—	—	126.84	56.33	—	92.28	6.19
Expenditure	1 317.04	488.07	968.75	803.60	974.69	1 310.97	1 020.47	555.43
By character and object:								
Intergovernmental	7.65	1.35	.16	—	—	24.22	4.44	—
To State governments	—	1.35	.15	—	—	—	1.25	—
To local governments	7.65	—	.01	—	—	24.22	3.18	—
Current operation	541.57	308.95	624.78	446.78	637.68	702.66	681.75	398.70
Capital outlay	5.88	146.59	165.44	111.41	189.50	498.50	139.75	110.93
Construction	2.55	126.32	129.80	105.99	104.12	209.51	84.70	99.35
Assistance and subsidies	—	—	—	—	—	—	—	—
Interest on debt	761.94	31.19	178.37	196.65	117.79	85.59	142.81	40.43
Insurance benefits and repayments	—	—	—	48.75	29.73	—	51.73	5.38
Exhibit—Salaries and wages	268.38	111.90	304.74	217.39	389.57	352.49	335.72	198.85
General expenditure	1 317.04	488.07	859.07	686.93	924.52	1 118.11	955.35	550.05
Current expenditure	1 311.16	341.49	710.05	580.63	735.41	690.91	815.75	439.12
Intergovernmental expenditure	7.65	1.35	.16	—	—	24.22	4.44	—
Capital outlay	5.88	146.59	149.02	106.30	189.11	427.19	139.60	110.93
General expenditure by function:								
Education services:								
Education	—	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	—	—	—	14.29	23.77	26.66	20.20	—
Social services and income maintenance:								
Public welfare	—	7.34	—	—	27.13	11.93	4.03	5.51
Hospitals	—	—	—	—	—	10.56	58.35	—
Health	6.00	1.67	42.06	4.51	43.95	3.61	16.70	—
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	63.01	200.11	99.02	102.97	49.51	25.57	37.48	38.63
Capital outlay	3.33	127.27	42.19	59.70	5.02	—	1.20	.45
Air transportation	—	—	—	76.76	50.97	—	24.02	—
Parking facilities	3.87	—	8.42	—	10.86	6.89	.84	—
Other	4.17	—	—	—	—	—	—	5.73
Public safety:								
Police protection	117.43	77.91	112.75	77.19	84.83	127.70	107.95	78.89
Fire protection	109.90	50.26	79.00	52.39	84.01	73.74	48.96	37.63
Correction	—	—	—	1.23	18.42	—	40.16	3.33
Protective inspection and regulation	.81	—	5.75	9.79	3.68	14.68	6.11	8.36
Environment and housing:								
Natural resources	—	—	—	—	—	—	—	—
Sewerage	56.58	—	67.40	45.75	89.21	—	142.35	54.43
Capital outlay	—	—	14.35	23.61	45.70	—	61.25	—
Solid waste management	10.19	—	.11	6.33	38.38	63.68	37.12	19.08
Parks and recreation	24.32	48.74	90.11	35.24	37.13	55.29	44.74	137.23
Housing and community development	22.50	1.55	36.14	.89	60.15	60.77	29.08	36.52
Government administration:								
Financial administration	7.62	16.31	6.47	6.74	11.05	29.01	26.18	9.72
Judicial and legal	9.07	12.26	6.99	7.82	9.53	10.09	52.54	9.69
General public buildings	20.78	—	57.03	5.00	24.71	50.54	20.15	28.70
Other	18.66	33.70	50.11	5.14	54.01	9.01	11.01	16.67
Interest on general debt	761.94	31.19	169.11	189.58	117.79	70.59	142.80	40.43
General expenditure, n.e.c.	80.21	.01	28.59	45.31	85.43	467.80	84.60	19.49
Utility and liquor store expenditure	—	—	109.68	67.91	20.45	192.87	13.39	—
Insurance trust expenditure	—	—	—	48.75	29.73	—	51.73	5.38
Debt outstanding	10 867.65	492.28	2 627.39	1 891.65	1 900.51	1 274.18	2 126.33	552.06
Long-term	10 690.86	436.62	2 540.78	1 858.67	1 900.51	1 274.18	2 126.33	526.05
Education	—	—	—	—	33.43	—	—	—
Public debt for private purposes	10 025.22	190.79	1 606.05	708.60	1 113.13	597.35	1 475.08	—
Utility	—	—	153.09	81.51	—	187.67	.27	—
Other and unallocable	665.64	245.84	781.65	1 068.55	753.95	489.16	650.98	526.05
Long-term debt issued	230.70	46.77	92.32	109.69	125.83	102.97	330.38	3.90
Long-term debt retired	335.21	48.60	98.53	664.13	60.30	136.74	146.48	21.41
Cash and security holdings	10 454.17	445.74	1 948.01	1 988.82	1 938.07	1 147.48	2 913.73	341.61
Exhibit—City contribution to own retirement systems	—	—	—	34.54	19.18	—	26.45	2.77

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Louisiana—Con.				Maine—Portland	Maryland—Baltimore	Massachusetts	
	Lafayette	New Orleans	Shreveport	Terrebonne Parish Consolidated Government			Boston	Brockton
	138	139	140	141	142	143	144	145
Population, 1988	89 400	531 700	218 000	98 000	61 300	751 400	577 800	92 400
Date of end of fiscal year	10/31	12/31	12/31	6/30	12/31	6/30	6/30	6/30
Revenue	2 136.45	1 345.77	781.66	1 656.54	1 978.08	2 481.46	3 124.14	1 501.60
General revenue	789.56	1 192.54	678.63	1 312.11	1 978.08	2 202.99	2 774.53	1 437.32
Intergovernmental revenue	71.51	238.13	131.83	187.11	316.38	1 067.66	1 291.68	798.48
From Federal Government	60.70	165.63	101.62	82.52	41.50	81.81	122.65	78.68
From State governments	7.91	72.48	29.12	104.59	267.50	931.24	1 165.53	719.81
From local governments	2.90	.02	1.09	—	7.37	54.61	3.50	—
General revenue from own sources	718.05	954.41	546.80	1 125.00	1 661.70	1 135.34	1 482.84	638.83
Taxes	353.83	511.21	345.66	393.62	1 131.06	852.28	996.49	525.89
Property	50.32	230.80	127.87	185.34	1 111.26	581.48	921.66	520.44
General sales	264.15	157.17	172.05	191.96	—	—	—	—
Selective sales	8.24	87.81	26.00	4.81	—	59.56	47.90	—
Income	—	—	—	—	—	159.97	—	—
Other	31.11	35.44	19.74	11.52	19.80	51.27	26.92	5.44
Current charges	139.70	262.71	103.35	624.69	383.15	125.95	309.38	96.61
Miscellaneous revenue	224.53	180.49	97.79	106.68	147.49	157.10	176.97	16.33
Utility and liquor store revenue	1 329.05	92.32	70.18	344.23	—	64.12	101.17	64.29
Insurance trust revenue	17.84	60.91	32.84	.19	—	214.34	248.44	—
Expenditure	1 929.84	1 411.42	814.79	1 666.60	2 273.31	2 144.21	2 987.78	1 389.45
By character and object:								
Intergovernmental	.49	2.29	—	95.65	112.22	1.49	143.81	30.06
To State governments	—	—	—	4.98	—	—	142.05	14.64
To local governments	.49	2.29	—	90.67	112.22	1.49	1.76	15.42
Current operation	1 186.40	847.54	514.69	1 206.58	1 753.31	1 620.90	2 184.46	1 307.76
Capital outlay	338.20	306.45	179.26	274.78	302.81	312.09	280.44	21.52
Construction	283.57	291.98	149.01	253.33	212.51	279.59	238.40	7.49
Assistance and subsidies	—	—	—	—	—	—	3.18	—
Interest on debt	386.39	201.26	92.04	88.87	104.98	111.23	88.50	30.11
Insurance benefits and repayments	18.37	53.88	28.79	.72	—	98.51	287.38	—
Exhibit—Salaries and wages	290.29	347.52	302.72	419.87	806.12	1 048.13	1 400.23	1 119.69
General expenditure	804.09	1 244.74	653.69	1 350.89	2 273.31	1 989.16	2 592.79	1 343.84
Current expenditure	640.18	959.51	517.96	1 112.84	1 970.51	1 680.43	2 333.74	1 323.17
Intergovernmental expenditure	.49	2.29	—	95.65	112.22	1.49	143.81	30.06
Capital outlay	163.91	285.23	135.73	238.05	302.81	308.73	259.05	20.67
General expenditure by function:								
Education services:								
Education	—	—	—	90.67	717.28	656.70	800.57	675.26
Elementary and secondary education	—	—	—	90.67	717.28	656.70	800.57	675.26
Higher education	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Libraries	—	11.80	—	5.61	34.14	19.62	45.63	11.02
Social services and income maintenance:								
Public welfare	—	33.05	—	5.85	62.07	2.22	4.62	10.57
Hospitals	—	—	—	558.31	104.58	—	336.46	—
Health	3.86	20.41	—	38.33	16.31	69.08	6.46	4.33
Other	—	—	—	—	—	—	—	—
Transportation:								
Highways	135.34	92.77	86.97	40.96	89.97	178.72	75.21	42.24
Capital outlay	110.60	66.81	53.11	9.19	—	103.16	28.45	—
Air transportation	—	71.45	22.44	4.82	88.11	—	—	—
Parking facilities	2.02	7.77	—	—	3.10	1.83	1.93	2.12
Other	—	.85	—	—	25.61	.18	82.39	13.24
Public safety:								
Police protection	66.92	105.53	71.09	82.46	89.40	188.95	272.00	108.79
Fire protection	47.98	52.33	70.51	28.00	92.01	101.81	151.70	108.34
Correction	—	63.61	—	7.10	—	50.14	56.33	—
Protective inspection and regulation	—	19.74	4.88	—	4.99	5.55	20.60	.40
Environment and housing:								
Natural resources	—	—	15.81	22.64	—	—	—	.36
Sewerage	72.28	150.32	63.81	113.63	127.05	110.87	127.70	40.21
Capital outlay	14.37	82.99	34.46	93.04	18.14	31.84	27.09	9.98
Solid waste management	28.96	32.92	30.96	35.42	18.94	49.03	75.23	35.31
Parks and recreation	51.17	80.30	24.17	24.09	31.97	66.90	41.93	14.75
Housing and community development	50.74	119.33	49.25	27.98	30.13	86.07	94.35	20.44
Government administration:								
Financial administration	62.11	27.66	47.17	5.41	27.70	64.23	39.50	30.90
Judicial and legal	13.59	46.35	9.71	23.24	6.10	36.01	6.63	5.48
General public buildings	—	28.77	14.53	9.62	8.68	29.87	15.41	19.96
Other	10.91	23.08	7.49	23.43	16.70	16.57	15.68	7.97
Interest on general debt	238.34	194.21	63.41	76.90	104.98	108.66	88.02	26.86
General expenditure, n.e.c.	19.87	62.47	71.52	126.42	573.49	146.16	234.44	165.30
Utility and liquor store expenditure	1 107.38	112.81	132.30	314.99	—	56.55	107.61	45.61
Insurance trust expenditure	18.37	53.88	28.79	.72	—	98.51	287.38	—
Debt outstanding	5 399.22	2 122.38	1 654.89	1 356.79	1 384.27	1 672.70	1 478.37	513.80
Long-term	5 399.22	2 116.28	1 578.11	1 286.89	1 374.71	1 605.40	1 478.37	187.07
Education	—	—	—	—	364.34	85.93	222.48	73.21
Public debt for private purposes	845.87	614.18	411.11	175.41	15.17	883.87	—	—
Utility	2 176.29	46.83	575.44	335.99	—	106.47	14.35	41.45
Other and unallocable	2 377.06	1 455.27	591.56	775.49	995.20	529.13	1 241.54	72.40
Long-term debt issued	102.01	—	98.38	505.26	236.13	168.36	251.36	—
Long-term debt retired	236.22	99.83	105.72	493.08	102.94	131.12	146.31	37.01
Cash and security holdings	2 589.75	2 251.96	1 398.29	1 038.43	483.88	3 386.42	2 417.14	148.31
Exhibit—City contribution to own retirement systems	7.75	44.94	14.74	—	—	43.92	219.74	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.						
	Cambridge	Fall River	Lowell	Lynn	New Bedford	Newton	Quincy
	146	147	148	149	150	151	152
Population, 1988	90,300	88,900	94,100	77,900	94,300	82,200	82,600
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	3,089.40	1,607.42	1,698.08	1,887.16	1,573.79	1,962.19	2,441.15
General revenue	2,827.21	1,480.93	1,516.09	1,669.17	1,503.66	1,796.35	2,250.50
Intergovernmental revenue	671.95	1,016.41	856.27	831.44	888.30	270.77	618.95
From Federal Government	40.64	97.47	83.49	37.20	25.77	31.20	76.99
From State governments	631.31	918.94	772.78	791.69	862.53	238.70	541.62
From local governments	—	—	—	2.54	—	.86	.34
General revenue from own sources	2,155.26	464.52	659.82	837.73	615.36	1,525.58	1,631.55
Taxes	1,250.94	343.17	525.60	607.30	458.49	1,344.29	808.69
Property	1,176.11	338.04	513.62	597.77	430.20	1,316.63	797.07
General sales	—	—	—	—	—	—	—
Selective sales	28.76	—	2.27	.26	—	10.34	—
Income	—	—	—	—	—	—	—
Other	46.07	5.13	9.70	9.28	8.29	17.32	11.62
Current charges	756.42	87.46	114.27	183.71	134.18	116.76	787.70
Miscellaneous revenue	147.90	33.89	19.95	46.71	42.68	64.53	35.16
Utility and liquor store revenue	70.42	34.40	65.39	105.78	70.13	73.77	59.55
Insurance trust revenue	191.77	92.09	116.60	112.22	—	92.07	131.10
Expenditure	3,153.74	1,478.36	1,672.32	1,786.82	1,381.61	2,061.84	2,571.79
By character and object:							
Intergovernmental	139.25	9.02	50.69	21.91	27.59	66.41	146.95
To State governments	137.33	3.97	6.10	20.49	6.98	65.39	121.46
To local governments	1.92	5.05	44.59	1.42	20.62	1.02	25.48
Current operation	2,381.14	1,272.38	1,372.14	1,508.60	1,309.72	1,637.42	2,149.42
Capital outlay	416.62	53.07	90.88	67.78	15.52	196.75	66.85
Construction	409.16	41.62	74.92	29.78	—	169.96	43.28
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	39.47	9.55	45.73	40.17	28.77	14.06	53.87
Insurance benefits and repayments	177.26	134.33	112.88	148.36	—	147.19	154.70
Exhibit—Salaries and wages	1,759.11	848.49	787.50	952.46	886.25	1,187.37	1,203.47
General expenditure	2,931.65	1,303.18	1,525.67	1,547.68	1,339.62	1,873.81	2,388.69
Current expenditure	2,515.71	1,253.26	1,435.66	1,479.90	1,330.32	1,681.30	2,323.37
Intergovernmental expenditure	139.25	9.02	50.69	21.91	27.59	66.41	146.95
Capital outlay	415.94	49.92	90.01	67.78	9.30	192.51	65.33
General expenditure by function:							
Education services:							
Education	764.27	596.70	721.01	660.94	692.85	799.77	727.76
Elementary and secondary education	764.27	596.70	721.01	660.94	692.85	799.77	670.29
Higher education	—	—	—	—	—	—	57.47
Other	—	—	—	—	—	—	—
Libraries	27.71	9.42	7.63	12.03	14.35	86.40	21.50
Social services and income maintenance:							
Public welfare	84.56	10.89	9.05	61.22	7.50	1.44	3.74
Hospitals	561.54	4.18	—	—	—	—	700.76
Health	9.47	27.20	13.69	9.85	19.43	10.96	5.35
Other	—	—	—	—	—	—	—
Transportation:							
Highways	31.51	55.73	88.86	53.41	39.15	151.22	48.37
Capital outlay	—	16.50	16.41	.13	2.07	10.52	11.79
Air transportation	—	.88	—	.14	3.20	—	—
Parking facilities	45.76	—	36.85	8.15	—	—	5.56
Other	61.23	3.13	4.97	19.17	5.06	45.64	36.86
Public safety:							
Police protection	199.03	110.52	124.23	118.31	109.11	119.90	149.64
Fire protection	179.58	99.81	125.44	137.10	104.24	115.38	139.62
Correction	—	—	—	—	—	—	—
Protective inspection and regulation	31.44	5.91	6.44	9.67	16.50	8.21	8.23
Environment and housing:							
Natural resources	.44	.85	.37	.09	1.12	5.67	—
Sewerage	11.01	46.58	59.55	33.72	77.47	156.40	14.53
Capital outlay	—	8.44	11.50	—	2.30	95.57	10.56
Solid waste management	65.60	18.89	—	29.82	27.25	57.59	79.69
Parks and recreation	14.68	12.52	24.02	17.12	12.52	43.08	13.85
Housing and community development	19.21	39.34	76.91	54.08	—	31.02	26.76
Government administration:							
Financial administration	37.66	13.08	19.16	27.10	13.61	23.42	23.00
Judicial and legal	16.47	2.58	11.97	3.11	4.37	8.43	4.26
General public buildings	22.93	10.70	4.95	39.58	5.12	33.95	10.25
Other	24.36	11.98	51.20	17.33	10.13	17.36	12.78
Interest on general debt	39.47	9.09	42.20	12.00	28.77	14.06	53.52
General expenditure, n.e.c.	683.81	213.23	97.16	223.75	147.87	143.91	302.65
Utility and liquor store expenditure	44.83	40.84	33.76	90.78	41.99	40.84	28.40
Insurance trust expenditure	177.26	134.33	112.88	148.36	—	147.19	154.70
Debt outstanding	749.78	118.05	702.11	725.22	323.83	201.53	1,116.84
Long-term	749.78	110.74	310.40	532.67	164.76	177.20	1,032.09
Education	181.67	69.12	127.05	118.75	67.80	—	90.68
Public debt for private purposes	—	—	—	—	—	—	—
Utility	—	6.75	50.48	389.60	55.30	—	5.33
Other and unallocable	568.11	34.87	132.88	24.31	21.65	177.20	936.09
Long-term debt issued	221.48	—	34.59	50.71	—	—	—
Long-term debt retired	102.38	31.95	50.65	33.83	36.39	39.11	70.98
Cash and security holdings	1,807.07	762.77	206.89	939.11	142.76	1,460.71	905.57
Exhibit—City contribution to own retirement systems	194.47	112.16	3.03	137.21	—	82.51	124.89

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.			Michigan			
	Springfield	Worcester	Ann Arbor	Dearborn	Detroit	Flint	Grand Rapids
	153	154	155	156	157	158	159
Population, 1988	150 300	156 200	108 400	86 200	1 035 900	141 600	185 400
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	1 933.08	1 994.32	1 138.50	1 207.06	1 951.32	2 725.43	1 102.89
General revenue	1 853.79	1 916.56	910.30	983.19	1 464.89	2 200.05	783.60
Intergovernmental revenue	1 066.93	875.12	255.62	189.19	649.92	606.16	194.58
From Federal Government	52.14	90.70	78.05	34.13	109.18	23.83	57.34
From State governments	1 014.79	784.42	169.70	154.54	514.12	572.56	134.50
From local governments	-	-	7.87	.52	26.63	9.77	2.74
General revenue from own sources	786.86	1 041.54	654.89	794.00	814.97	1 593.89	589.02
Taxes	472.22	583.61	343.05	479.98	503.43	362.14	277.55
Property	466.18	565.74	331.17	454.80	175.36	191.22	127.92
General sales	-	-	-	-	-	-	-
Selective sales	-	3.02	-	-	47.83	-	-
Income	-	-	-	-	267.08	161.74	142.34
Other	6.04	14.85	11.88	25.17	13.16	9.18	7.30
Current charges	254.18	411.04	204.18	176.37	216.14	1 114.36	188.05
Miscellaneous revenue	60.45	46.89	107.45	137.66	95.40	117.39	123.41
Utility and liquor store revenue	79.29	77.66	82.00	60.16	151.96	120.13	109.26
Insurance trust revenue	-	-	146.19	163.71	334.47	405.25	210.03
Expenditure	2 131.27	2 063.37	1 076.73	1 088.53	1 878.16	2 260.72	1 050.58
By character and object:							
Intergovernmental	10.60	23.35	-	13.54	51.03	6.72	8.70
To State governments	9.09	22.70	-	7.06	14.75	3.89	1.65
To local governments	1.51	.66	-	6.47	36.29	2.83	7.05
Current operation	2 023.04	1 817.28	831.44	855.49	1 364.46	1 895.26	680.56
Capital outlay	40.89	178.14	154.07	104.18	152.51	131.62	262.71
Construction	32.24	17.83	108.56	64.08	118.16	40.38	257.01
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	56.74	44.60	47.17	18.61	89.53	55.71	51.01
Insurance benefits and repayments	-	-	44.05	96.72	220.63	171.40	47.61
Exhibit—Salaries and wages	910.55	1 127.48	289.62	498.84	648.39	841.60	285.40
General expenditure	2 067.23	1 976.13	819.86	907.11	1 407.55	1 978.98	728.04
Current expenditure	2 030.19	1 830.68	691.37	834.03	1 283.73	1 850.75	620.85
Intergovernmental expenditure	10.60	23.35	-	13.54	51.03	6.72	8.70
Capital outlay	37.04	145.45	128.49	73.09	123.82	128.23	107.18
General expenditure by function:							
Education services:							
Education	881.92	721.33	-	-	2.76	-	2.30
Elementary and secondary education	881.92	721.33	-	-	2.76	-	2.30
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	36.50	27.50	-	29.43	19.60	-	18.46
Social services and income maintenance:							
Public welfare	7.55	47.48	4.83	7.01	-	1.84	-
Hospitals	104.06	268.84	-	-	.29	1 123.67	-
Health	8.50	17.68	-	3.33	87.16	.57	-
Other	-	-	-	-	-	-	-
Transportation:							
Highways	23.91	61.08	49.01	90.44	126.33	60.72	70.34
Capital outlay	.28	14.99	.85	5.85	16.02	.09	20.84
Air transportation	2.59	16.80	4.39	-	3.07	-	-
Parking facilities	1.73	5.58	46.94	-	11.73	1.96	17.22
Other	7.55	6.53	-	-	-	2.82	2.45
Public safety:							
Police protection	119.33	120.97	97.16	167.35	277.10	163.50	101.38
Fire protection	93.25	115.20	57.56	81.40	75.07	109.14	75.86
Correction	-	-	-	6.91	.84	3.70	2.30
Protective inspection and regulation	3.91	10.29	11.12	14.65	16.33	11.63	-
Environment and housing:							
Natural resources	2.85	-	4.90	-	-	3.17	.34
Sewerage	72.29	33.48	135.00	102.44	156.30	84.39	118.32
Capital outlay	4.44	5.53	53.95	17.97	41.08	7.97	58.29
Solid waste management	16.61	21.01	57.27	32.46	56.37	33.69	27.32
Parks and recreation	20.83	21.77	28.88	80.29	118.69	28.55	50.04
Housing and community development	32.53	27.30	-	34.41	40.01	-	63.62
Government administration:							
Financial administration	17.01	15.32	25.30	33.33	42.53	35.52	19.95
Judicial and legal	3.97	7.89	18.09	18.97	33.65	24.36	24.28
General public buildings	17.84	.35	6.66	34.56	8.77	6.96	4.29
Other	23.39	28.73	20.48	17.88	28.77	20.65	23.93
Interest on general debt	56.39	33.91	35.42	18.61	74.09	54.74	12.86
General expenditure, n.e.c.	513.31	367.09	216.86	133.64	228.10	207.41	92.78
Utility and liquor store expenditure	64.05	87.24	212.81	84.70	249.97	110.35	274.94
Insurance trust expenditure	-	-	44.05	96.72	220.63	171.40	47.61
Debt outstanding	661.64	640.06	634.51	220.78	1 400.00	1 079.12	1 285.26
Long-term	495.31	589.45	634.51	220.78	1 340.01	1 079.12	1 285.26
Education	278.28	103.78	-	-	-	-	-
Public debt for private purposes	-	4.30	2.95	146.64	34.20	-	66.24
Utility	5.59	166.07	141.61	-	203.98	6.96	782.85
Other and unallocable	211.44	315.30	489.95	74.14	1 101.82	1 072.16	436.18
Long-term debt issued	-	214.24	98.09	-	312.55	170.20	387.06
Long-term debt retired	63.31	52.78	53.27	15.07	173.73	52.13	7.44
Cash and security holdings	139.23	59.85	1 515.57	2 279.10	3 798.05	3 724.41	2 620.82
Exhibit—City contribution to own retirement systems	-	-	47.56	76.44	150.18	146.32	35.92

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Michigan—Con.							Minnesota	
	Kalamazoo	Lansing	Livonia	Sterling Heights	Warren	Westland	Bloomington	Duluth	
	160	161	162	163	164	165	166	167	
Population, 1988	76 300	125 000	101 100	114 700	145 400	81 500	87 100	81 900	
Date of end of fiscal year	12/31	6/30	11/30	6/30	6/30	6/30	12/31	12/31	
Revenue	1 278.36	2 214.87	771.70	620.22	761.34	496.06	1 062.02	1 538.36	
General revenue	1 030.34	882.28	621.53	444.02	543.06	351.56	952.25	1 117.12	
Intergovernmental revenue	280.41	215.62	145.03	115.56	179.38	124.60	122.40	371.50	
From Federal Government	90.55	6.87	8.09	8.61	47.16	9.66	37.65	53.88	
From State governments	187.99	185.94	125.97	105.67	131.33	112.50	82.71	307.64	
From local governments	1.86	22.80	10.97	1.28	.89	2.44	2.04	9.98	
General revenue from own sources	749.93	666.66	476.50	328.46	363.68	226.96	829.85	745.62	
Taxes	254.39	324.62	270.94	239.71	293.87	164.52	320.96	267.25	
Property	246.42	151.58	250.04	227.94	285.28	156.16	247.23	158.80	
General sales	—	—	—	—	—	—	—	81.09	
Selective sales	—	—	—	—	—	—	54.95	23.09	
Income	—	165.28	—	—	—	—	—	—	
Other	7.97	7.76	20.90	11.77	8.58	8.36	18.78	4.27	
Current charges	315.45	195.70	113.55	41.87	13.20	43.41	136.81	347.96	
Miscellaneous revenue	180.09	146.35	92.01	46.88	56.62	19.03	372.08	130.40	
Utility and liquor store revenue	87.68	1 101.04	64.83	97.75	90.18	87.72	74.21	393.00	
Insurance trust revenue	160.34	231.55	85.54	78.45	128.10	56.79	35.56	28.24	
Expenditure	1 210.29	2 159.00	642.30	576.84	673.12	435.82	1 266.35	1 578.47	
By character and object:									
Intergovernmental	3.33	4.92	—	3.18	—	5.78	40.75	7.07	
To State governments	3.08	3.54	—	1.97	—	—	—	—	
To local governments25	1.38	—	1.21	—	5.78	40.75	7.07	
Current operation	875.77	1 593.47	526.79	469.56	531.05	400.90	458.99	1 225.43	
Capital outlay	150.75	420.33	41.51	80.40	68.86	6.85	433.23	145.87	
Construction	128.68	389.12	33.32	56.79	51.69	2.20	378.20	94.59	
Assistance and subsidies	—	—	—	—	—	—	—	—	
Interest on debt	125.24	44.51	30.37	7.91	5.17	6.44	327.86	173.32	
Insurance benefits and repayments	55.20	95.77	43.64	15.79	68.05	15.85	5.52	26.78	
Exhibit—Salaries and wages	341.85	863.72	229.56	261.55	226.62	146.83	200.92	689.21	
General expenditure	989.93	912.51	532.64	469.47	521.92	322.05	1 199.76	1 151.37	
Current expenditure	889.66	740.94	491.13	389.07	456.32	315.20	773.17	1 005.49	
Intergovernmental expenditure	3.33	4.92	—	3.18	—	5.78	40.75	7.07	
Capital outlay	100.28	171.57	41.51	80.40	65.60	6.85	426.59	145.87	
General expenditure by function:									
Education services:									
Education	—	—	—	—	—	—	—	—	
Elementary and secondary education	—	—	—	—	—	—	—	—	
Higher education	—	—	—	—	—	—	—	—	
Other	—	—	—	—	—	—	—	—	
Libraries	—	—	7.62	12.34	10.94	3.40	—	25.21	
Social services and income maintenance:									
Public welfare	—	8.90	—	—	—	—	—	—	
Hospitals	—	—	—	—	—	—	—	—	
Health	—	—	—	—	—	—	23.46	—	
Other	—	—	—	—	—	—	—	—	
Transportation:									
Highways	95.57	96.37	61.33	70.72	62.12	37.95	413.57	80.23	
Capital outlay	40.90	46.38	7.95	28.77	3.96	—	367.08	8.33	
Air transportation	—	—	—	—	—	—	—	14.70	
Parking facilities	19.86	22.46	—	—	—	—	—	.61	
Other	—	—	—	—	—	—	—	13.32	
Public safety:									
Police protection	249.16	107.74	115.61	118.75	115.20	75.58	74.24	98.83	
Fire protection	—	77.70	61.59	59.70	77.54	46.21	27.31	96.54	
Correction	—	1.98	—	—	—	—	1.46	—	
Protective inspection and regulation	15.07	8.40	7.40	16.31	6.22	1.24	8.08	9.44	
Environment and housing:									
Natural resources	—	—	—	.38	—	—	—	—	
Sewerage	282.74	69.22	53.83	—	3.01	—	77.91	82.66	
Capital outlay	38.74	5.74	—	—	.41	—	7.66	—	
Solid waste management	5.35	19.89	44.14	27.75	34.33	33.25	9.56	—	
Parks and recreation	17.02	52.50	28.75	6.75	13.49	17.15	93.05	154.79	
Housing and community development	23.94	1.54	5.00	5.31	40.88	3.24	59.92	25.85	
Government administration:									
Financial administration	32.08	29.32	15.99	22.52	14.57	14.05	23.74	34.53	
Judicial and legal	24.35	22.58	14.73	15.89	19.46	15.77	5.56	7.67	
General public buildings	2.33	13.38	14.51	15.57	6.44	3.25	5.76	26.68	
Other	10.79	18.22	19.98	11.78	17.39	9.50	36.62	29.68	
Interest on general debt	123.38	36.85	29.73	6.95	5.17	6.43	325.97	164.69	
General expenditure, n.e.c.	88.28	325.47	52.42	79.12	94.79	55.03	13.54	285.93	
Utility and liquor store expenditure	165.15	1 150.72	66.02	91.59	83.15	97.91	61.07	400.33	
Insurance trust expenditure	55.20	95.77	43.64	15.79	68.05	15.85	5.52	26.78	
Debt outstanding	3 227.00	1 274.17	557.63	163.07	57.69	86.26	4 035.35	1 963.47	
Long-term	3 165.40	1 274.17	557.63	163.07	57.69	86.26	4 035.35	1 963.47	
Education	—	—	—	—	—	—	—	48.53	
Public debt for private purposes	2 622.28	—	299.36	—	—	—	1 607.35	641.70	
Utility	27.33	126.23	17.41	16.04	—	20.55	16.07	73.50	
Other and unallocable	515.79	1 147.94	240.86	147.03	57.69	65.71	2 411.93	1 199.73	
Long-term debt issued	149.08	698.03	16.86	63.21	—	—	13.81	202.93	
Long-term debt retired	51.10	87.54	22.80	10.95	6.91	11.72	339.30	236.36	
Cash and security holdings	4 688.83	3 154.68	1 461.29	1 028.00	1 642.31	800.43	3 679.66	1 442.21	
Exhibit—City contribution to own retirement systems	39.19	85.90	50.98	33.34	51.89	16.87	2.92	27.78	

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Minnesota—Con.		Mississippi—Jackson	Missouri			
	Minneapolis	St. Paul		Independence	Kansas City	St. Louis	Springfield
	168	169		170	171	172	173
Population, 1988	344 700	259 100	201 300	115 100	439 000	403 700	142 700
Date of end of fiscal year	12/31	12/31	9/30	6/30	4/30	4/30	6/30
Revenue	2 117.40	1 778.30	753.74	915.23	1 412.45	1 597.16	1 675.49
General revenue	1 692.81	1 627.81	667.40	357.12	1 176.56	1 270.53	644.22
Intergovernmental revenue	477.43	603.93	208.97	41.00	113.88	184.44	99.88
From Federal Government	89.57	220.57	56.49	15.60	56.91	106.49	23.12
From State governments	360.44	365.80	148.09	24.93	55.67	72.90	68.54
From local governments	27.42	17.56	4.39	.47	1.30	5.05	8.22
General revenue from own sources	1 215.39	1 023.88	458.43	316.12	1 062.68	1 086.09	544.34
Taxes	552.65	335.77	217.05	163.33	703.26	711.93	255.77
Property	427.52	255.56	187.75	34.19	127.59	86.84	39.31
General sales	—	—	—	75.46	163.21	132.40	149.33
Selective sales	99.76	63.13	19.99	43.99	136.53	164.65	53.32
Income	—	—	—	—	221.92	273.75	—
Other	25.37	17.09	9.31	9.69	54.01	52.29	13.80
Current charges	222.52	292.70	133.38	70.80	174.28	205.33	135.14
Miscellaneous revenue	440.22	395.41	108.00	81.99	185.15	168.83	153.43
Utility and liquor store revenue	68.48	91.56	86.33	558.11	93.82	74.58	989.88
Insurance trust revenue	356.10	58.93	—	—	142.07	252.05	41.39
Expenditure	2 076.14	1 667.76	611.06	794.49	1 299.88	1 502.41	1 704.81
By character and object:							
Intergovernmental	65.58	55.92	—	16.78	110.36	45.83	—
To State governments	1.00	—	—	—	—	1.16	—
To local governments	64.57	55.92	—	16.78	110.36	44.68	—
Current operation	880.23	901.67	426.67	631.21	798.48	938.24	1 108.15
Capital outlay	495.03	367.06	88.75	82.19	247.53	229.93	487.53
Construction	347.95	323.33	74.07	55.18	221.70	129.52	464.53
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	424.02	295.97	95.64	64.32	83.41	168.59	91.28
Insurance benefits and repayments	211.29	47.14	—	—	60.09	119.82	17.86
Exhibit—Salaries and wages	508.22	454.97	255.11	269.88	453.87	541.46	514.23
General expenditure	1 801.22	1 513.27	536.18	398.83	1 129.02	1 309.60	505.19
Current expenditure	1 311.29	1 180.17	470.25	350.17	910.26	1 082.99	411.10
Intergovernmental expenditure	65.58	55.92	—	16.78	110.36	45.83	—
Capital outlay	489.93	333.09	65.94	48.65	218.76	226.61	94.09
General expenditure by function:							
Education services:							
Education	.86	—	—	—	54.30	2.67	—
Elementary and secondary education	.86	—	—	—	54.30	2.63	—
Higher education	—	—	—	—	—	.04	—
Other	—	—	—	—	—	—	—
Libraries	38.29	29.43	—	—	—	—	—
Social services and income maintenance:							
Public welfare	—	—	—	—	.13	17.51	33.92
Hospitals	—	—	—	—	65.98	48.48	—
Health	27.89	25.86	—	10.39	33.75	56.99	19.02
Other	—	—	—	—	—	—	—
Transportation:							
Highways	119.65	233.04	70.86	39.51	113.03	40.11	76.76
Capital outlay	55.09	154.20	24.04	17.24	67.48	10.57	35.94
Air transportation	—	—	21.31	—	105.26	153.16	40.90
Parking facilities	40.24	10.12	—	—	3.78	9.13	—
Other	.20	—	6.67	3.97	54.72	43.42	—
Public safety:							
Police protection	147.62	118.37	79.03	82.86	157.86	221.06	61.01
Fire protection	77.63	87.76	68.11	74.94	85.49	72.49	46.75
Correction	5.78	—	3.38	—	6.84	41.44	—
Protective inspection and regulation	25.52	13.16	2.91	3.22	8.94	17.19	5.91
Environment and housing:							
Natural resources	—	—	—	—	4.22	—	—
Sewerage	105.23	153.38	39.41	59.79	95.79	1.61	73.32
Capital outlay	33.06	82.89	1.40	21.96	58.58	—	16.06
Solid waste management	73.01	48.90	15.62	2.30	21.69	25.48	23.68
Parks and recreation	306.50	123.15	28.09	11.60	79.81	142.85	36.59
Housing and community development	220.42	225.02	22.28	5.06	18.18	51.65	9.94
Government administration:							
Financial administration	17.07	25.12	11.28	23.28	28.82	36.00	6.84
Judicial and legal	14.08	9.66	6.52	6.52	15.48	43.08	5.93
General public buildings	16.77	2.88	7.81	5.73	10.58	15.94	16.87
Other	28.02	32.48	6.32	18.58	11.60	14.04	10.38
Interest on general debt	422.13	292.12	74.31	14.34	79.66	166.96	25.91
General expenditure, n.e.c.	114.32	82.82	72.29	36.72	73.10	88.35	11.45
Utility and liquor store expenditure	63.63	107.36	74.87	395.66	110.77	72.99	1 181.77
Insurance trust expenditure	211.29	47.14	—	—	60.09	119.82	17.86
Debt outstanding	5 745.42	3 807.39	1 561.00	952.02	1 402.97	1 756.26	1 469.74
Long-term							
Education	—	—	—	—	—	—	—
Public debt for private purposes	3 123.36	2 725.38	170.58	180.04	613.78	816.40	136.64
Utility	20.21	46.97	249.98	734.01	147.32	18.80	1 082.41
Other and unallocable	2 601.85	957.84	1 137.63	37.97	641.87	921.06	250.69
Long-term debt issued	695.17	291.52	2.17	—	271.46	68.38	72.89
Long-term debt retired	447.91	225.94	82.45	21.27	120.92	223.30	85.81
Cash and security holdings	7 083.55	4 483.21	964.08	736.66	2 773.79	3 511.08	1 491.51
Exhibit—City contribution to own retirement systems	97.28	35.14	—	—	47.16	24.05	12.82

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Montana—Billings	Nebraska		Nevada		New Hampshire	
		Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua
		175	176	177	178	179	180
Population, 1988 -----	78 000	187 900	353 200	210 600	117 100	98 300	80 400
Date of end of fiscal year -----	6/30	7/31	12/31	6/30	6/30	12/31	6/30
Revenue -----	778.96	1 492.01	699.67	1 307.84	843.50	1 491.94	1 462.89
General revenue -----	685.74	829.64	614.02	1 307.84	843.50	1 394.05	1 452.38
Intergovernmental revenue -----	70.33	126.73	115.64	428.19	269.80	211.05	201.93
From Federal Government -----	4.91	42.20	26.60	22.87	8.22	57.77	26.94
From State governments -----	63.27	78.74	78.37	317.52	249.11	151.59	174.44
From local governments -----	2.15	5.80	10.67	87.81	12.47	1.69	.55
General revenue from own sources -----	615.41	702.91	498.38	879.65	573.70	1 183.00	1 250.45
Taxes -----	209.44	271.80	371.69	261.15	290.94	941.65	992.51
Property -----	192.92	118.62	168.69	100.56	147.10	923.21	990.95
General sales -----	—	125.23	152.49	—	—	—	—
Selective sales -----	—	—	26.49	55.40	43.01	—	—
Income -----	—	—	—	—	—	—	—
Other -----	16.51	27.95	24.01	105.19	100.84	18.43	1.57
Current charges -----	168.50	319.17	101.71	187.57	165.69	214.82	194.89
Miscellaneous revenue -----	237.47	111.93	24.98	430.93	117.07	26.53	63.05
Utility and liquor store revenue -----	93.22	628.55	—	—	—	97.89	—
Insurance trust revenue -----	—	33.82	85.64	—	—	—	10.51
Expenditure -----	791.99	1 264.85	629.81	1 025.38	990.03	1 613.99	1 317.23
By character and object:							
Intergovernmental -----	—	—	11.72	161.42	38.86	13.98	.25
To State governments -----	—	—	—	—	—	—	.25
To local governments -----	—	—	11.72	161.42	38.86	13.98	—
Current operation -----	435.54	996.51	451.65	528.03	607.31	1 384.48	1 225.92
Capital outlay -----	287.55	126.43	101.05	312.55	258.43	156.06	64.04
Construction -----	285.36	122.25	88.78	288.06	140.09	137.52	16.16
Assistance and subsidies -----	—	—	—	—	—	—	—
Interest on debt -----	68.90	132.76	37.31	23.39	85.43	59.47	23.28
Insurance benefits and repayments -----	—	9.15	28.07	—	—	—	3.73
Exhibit—Salaries and wages -----	223.87	370.08	245.57	269.51	340.20	597.57	642.36
General expenditure -----	625.74	708.70	601.73	1 025.38	990.03	1 523.11	1 308.81
Current expenditure -----	434.58	582.27	500.68	712.84	731.60	1 367.05	1 245.21
Intergovernmental expenditure -----	—	—	11.72	161.42	38.86	13.98	.25
Capital outlay -----	191.17	126.43	101.05	312.55	258.43	156.06	63.59
General expenditure by function:							
Education services:							
Education -----	—	—	.93	—	—	644.23	656.69
Elementary and secondary education -----	—	—	—	—	—	644.23	656.69
Higher education -----	—	—	.93	—	—	—	—
Other -----	—	—	—	—	—	—	—
Libraries -----	12.77	16.02	15.52	1.12	—	12.19	17.49
Social services and income maintenance:							
Public welfare -----	—	—	—	1.70	—	11.90	2.89
Hospitals -----	—	204.53	—	—	—	—	—
Health -----	.45	19.38	.71	7.04	4.78	17.20	10.97
Other -----	—	—	—	—	—	—	—
Transportation:							
Highways -----	82.73	91.56	92.10	294.46	179.61	102.47	90.71
Capital outlay -----	33.77	70.64	46.98	235.24	97.85	36.10	8.68
Air transportation -----	53.15	—	—	—	—	32.04	.46
Parking facilities -----	14.55	2.10	.78	3.51	—	26.35	22.10
Other -----	—	—	.11	3.63	—	13.22	17.77
Public safety:							
Police protection -----	58.23	55.34	92.05	151.77	184.66	88.45	115.52
Fire protection -----	71.01	42.51	67.56	121.46	126.62	79.01	87.09
Correction -----	—	—	5.29	30.78	15.83	—	—
Protective inspection and regulation -----	—	8.09	4.90	17.52	12.22	3.67	3.41
Environment and housing:							
Natural resources -----	—	—	—	—	—	—	.06
Sewerage -----	65.00	28.94	66.23	57.70	97.85	43.59	—
Capital outlay -----	34.71	1.26	22.42	—	43.86	1.45	—
Solid waste management -----	34.55	14.75	22.16	—	—	19.53	85.58
Parks and recreation -----	19.99	42.21	50.37	48.02	109.35	30.73	15.41
Housing and community development -----	43.01	17.20	41.02	16.70	41.86	8.88	11.03
Government administration:							
Financial administration -----	45.04	6.56	9.58	24.83	17.13	20.18	9.98
Judicial and legal -----	6.76	4.35	4.65	35.69	23.73	2.70	3.48
General public buildings -----	4.71	5.03	4.18	50.28	14.60	101.04	3.17
Other -----	7.26	10.17	8.88	48.33	32.68	22.51	29.19
Interest on general debt -----	56.78	28.61	37.31	23.39	85.43	54.92	23.28
General expenditure, n.e.c. -----	49.76	111.35	77.42	87.43	43.66	188.27	102.51
Utility and liquor store expenditure -----	166.24	547.00	—	—	—	90.87	4.69
Insurance trust expenditure -----	—	9.15	28.07	—	—	—	3.73
Debt outstanding -----	1 142.58	2 144.73	507.47	421.39	1 125.18	819.89	500.37
Long-term -----	1 142.58	2 133.49	494.73	421.39	1 108.10	819.89	401.24
Education -----	—	—	—	—	—	177.83	175.25
Public debt for private purposes -----	38.46	—	—	—	—	—	—
Utility -----	222.82	1 685.64	—	—	—	89.83	—
Other and unallocable -----	881.29	447.84	494.73	421.39	1 108.10	552.23	226.00
Long-term debt issued -----	160.27	188.19	29.97	81.72	112.13	194.00	124.38
Long-term debt retired -----	62.22	183.35	69.11	20.16	113.37	72.73	47.18
Cash and security holdings -----	1 065.27	1 357.38	752.18	727.90	708.15	341.96	831.14
Exhibit—City contribution to own retirement systems -----	—	4.69	21.70	—	—	—	5.01

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey						
	Camden	Clifton	East Orange	Edison township	Elizabeth	Hamilton township (Mercer Co.)	Jersey City
	182	183	184	185	186	187	188
Population, 1988	82 200	76 100	77 200	85 300	105 200	87 500	217 600
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue	802.85	1 059.30	1 787.88	1 442.42	1 535.28	545.55	922.03
General revenue	754.06	1 059.30	1 711.45	1 391.54	1 473.33	545.55	815.32
Intergovernmental revenue	470.49	252.90	1 066.31	325.47	894.31	227.71	320.53
From Federal Government	1.22	—	—	—	2.29	—	1.99
From State governments	469.27	252.90	1 066.31	325.47	892.02	227.71	318.54
From local governments	—	—	—	—	—	—	—
General revenue from own sources	283.58	806.40	645.14	1 066.06	579.02	317.84	494.79
Taxes	210.01	755.70	560.97	934.83	485.54	215.14	404.97
Property	200.56	746.28	556.75	920.80	465.13	199.17	394.44
General sales	—	—	—	—	—	—	—
Selective sales	—	—	—	—	—	—	—
Income	—	—	—	—	—	—	—
Other	9.45	9.42	4.22	14.03	20.41	15.98	10.52
Current charges	24.74	23.65	53.46	80.25	64.43	78.89	26.17
Miscellaneous revenue	48.82	27.04	30.71	50.98	29.05	23.81	63.65
Utility and liquor store revenue	48.78	—	76.42	50.88	61.95	—	81.35
Insurance trust revenue	—	—	—	—	—	—	25.36
Expenditure	866.86	1 121.38	1 987.91	1 542.16	1 647.51	514.19	1 161.39
By character and object:							
Intergovernmental	—	23.47	61.33	50.81	51.60	—	79.76
To State governments	—	1.71	—	23.00	10.19	—	—
To local governments	—	21.76	61.33	27.81	41.41	—	79.76
Current operation	794.65	1 018.44	1 731.30	1 356.57	1 471.13	405.97	896.77
Capital outlay	45.57	47.07	114.07	87.84	79.37	65.44	118.86
Construction	39.65	35.43	86.55	65.72	7.40	33.67	90.35
Assistance and subsidies	6.56	—	32.63	3.41	—	6.53	—
Interest on debt	20.09	32.40	48.59	43.53	45.41	36.26	48.78
Insurance benefits and repayments	—	—	—	—	—	—	17.21
Exhibit—Salaries and wages	414.12	584.55	879.92	799.64	659.93	235.51	471.63
General expenditure	816.33	1 121.38	1 909.02	1 485.03	1 589.58	514.19	1 018.58
Current expenditure	776.17	1 074.31	1 799.49	1 411.91	1 516.77	448.75	956.56
Intergovernmental expenditure	—	23.47	61.33	50.81	51.60	—	79.76
Capital outlay	40.16	47.07	109.52	73.12	72.81	65.44	62.02
General expenditure by function:							
Education services:							
Education	—	596.71	992.89	906.73	890.36	—	—
Elementary and secondary education	—	596.71	992.89	906.73	890.36	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	6.20	22.40	20.93	16.26	18.00	14.00	24.46
Social services and income maintenance:							
Public welfare	28.27	.66	50.39	3.99	7.90	7.65	26.36
Hospitals	—	—	—	.16	—	—	13.79
Health	4.43	8.38	43.99	8.32	24.14	12.49	27.51
Other	—	—	—	—	—	—	—
Transportation:							
Highways	37.08	34.94	36.01	28.68	30.24	62.08	33.63
Capital outlay	2.94	5.97	13.15	5.12	17.97	33.28	15.90
Air transportation	—	—	—	—	—	—	—
Parking facilities	—	—	.48	—	—	—	—
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	126.25	91.76	115.97	117.83	127.97	91.30	214.72
Fire protection	135.04	82.61	104.53	74.26	94.91	—	149.42
Correction	—	—	—	—	—	—	—
Protective inspection and regulation	8.25	5.06	7.93	7.89	7.88	7.92	1.88
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	48.41	106.79	28.95	54.30	55.27	53.84	13.63
Capital outlay	12.27	.42	—	11.89	—	.61	13.18
Solid waste management	70.62	2.47	82.18	36.61	95.78	69.98	90.29
Parks and recreation	6.64	8.57	34.52	16.33	23.26	34.88	7.36
Housing and community development	—	—	3.45	3.54	.42	4.39	46.49
Government administration:							
Financial administration	33.13	10.99	23.80	12.52	11.58	14.57	22.95
Judicial and legal	15.73	8.36	18.13	5.15	7.40	8.64	20.82
General public buildings	5.18	1.38	11.30	35.97	36.88	30.59	20.24
Other	11.08	8.20	32.66	7.92	8.11	10.94	9.30
Interest on general debt	16.41	32.40	46.70	41.86	45.41	36.26	35.26
General expenditure, n.e.c.	263.60	99.68	254.22	106.71	104.07	54.65	260.46
Utility and liquor store expenditure	50.54	—	78.90	57.13	57.93	—	125.60
Insurance trust expenditure	—	—	—	—	—	—	17.21
Debt outstanding	252.02	421.51	523.81	615.51	509.63	611.39	792.22
Long-term	252.02	368.95	513.51	554.48	468.75	377.11	645.16
Education	—	69.04	247.60	205.45	216.29	—	204.65
Public debt for private purposes	—	—	—	—	—	—	—
Utility	44.98	—	19.40	38.82	—	—	192.15
Other and unallocable	207.04	299.91	246.50	310.21	252.46	377.11	248.36
Long-term debt issued	—	—	67.73	—	57.56	—	—
Long-term debt retired	23.55	26.94	44.03	47.15	45.48	50.85	172.56
Cash and security holdings	197.43	274.34	191.90	319.55	385.79	227.58	324.17
Exhibit—City contribution to own retirement systems	—	—	—	—	—	—	1.33

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.				New Mexico—Albuquerque	New York	
	Newark	Paterson	Trenton	Woodbridge township		Albany	Amherst town
	189	190	191	192		193	194
Population, 1988	313 800	138 600	90 800	93 000	378 500	94 500	112 000
Date of end of fiscal year	12/31	12/31	12/31	12/31	6/30	12/31	12/31
Revenue	1 095.04	1 718.51	1 946.10	584.84	1 335.10	1 382.18	663.86
General revenue	1 005.48	1 718.51	1 825.83	584.84	1 218.99	1 312.13	663.86
Intergovernmental revenue	555.33	1 080.03	1 175.88	249.84	428.63	562.50	169.22
From Federal Government	39.34	.24	1.16	—	140.64	151.84	68.47
From State governments	461.31	1 079.79	1 174.72	249.84	263.55	195.06	28.13
From local governments	54.67	—	—	—	24.43	215.60	72.63
General revenue from own sources	450.16	638.48	649.94	335.00	790.36	749.63	494.63
Taxes	269.02	536.70	506.17	313.46	318.38	322.56	381.44
Property	159.56	531.27	493.13	302.16	114.19	155.82	356.43
General sales	—	—	—	—	—	—	—
Selective sales	26.41	—	—	—	36.18	19.17	3.96
Income	—	—	—	—	—	—	—
Other	83.04	5.43	13.04	11.30	12.20	17.44	21.04
Current charges	63.62	60.19	87.17	3.08	223.78	187.16	21.10
Miscellaneous revenue	117.51	41.59	56.61	18.46	248.20	239.90	92.10
Utility and liquor store revenue	81.89	—	120.28	—	116.11	69.51	—
Insurance trust revenue	7.66	—	—	—	—	.54	—
Expenditure	1 233.62	1 800.33	2 061.45	760.12	1 524.41	1 280.58	657.26
By character and object:							
Intergovernmental	112.57	76.13	70.90	12.91	2.27	10.87	.90
To State governments	52.20	21.28	—	—	—	—	—
To local governments	60.37	54.85	70.90	12.91	2.27	10.87	.90
Current operation	914.37	1 628.32	1 836.28	449.89	771.83	949.44	490.12
Capital outlay	106.20	48.51	81.65	266.87	482.91	132.84	79.04
Construction	84.72	36.33	78.51	250.99	378.49	109.33	58.14
Assistance and subsidies	39.86	—	10.29	—	—	—	—
Interest on debt	38.45	47.37	62.33	30.44	267.41	184.72	87.20
Insurance benefits and repayments	22.18	—	—	—	—	2.72	—
Exhibit—Salaries and wages	400.26	863.78	1 062.48	212.99	383.00	402.24	182.52
General expenditure	1 112.68	1 793.54	1 915.70	760.12	1 306.92	1 225.14	649.40
Current expenditure	1 060.09	1 745.02	1 863.38	493.25	911.21	1 092.31	572.28
Intergovernmental expenditure	112.57	76.13	70.90	12.91	2.27	10.87	.90
Capital outlay	52.59	48.51	82.32	266.87	395.71	132.84	77.13
General expenditure by function:							
Education services:							
Education	—	1 087.59	1 037.82	—	—	—	—
Elementary and secondary education	—	1 087.59	1 037.82	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	26.79	8.04	18.66	36.30	21.11	26.03	1.14
Social services and income maintenance:							
Public welfare	112.97	6.16	22.86	1.58	2.71	.11	66.13
Hospitals	—	—	—	—	—	—	—
Health	20.23	10.34	19.49	9.17	16.43	1.06	—
Other	—	—	—	—	—	—	—
Transportation:							
Highways	8.44	44.29	18.85	72.63	93.82	63.13	76.71
Capital outlay	4.27	11.81	—	37.81	59.90	7.45	19.44
Air transportation	—	—	—	—	86.47	—	—
Parking facilities	—	—	9.21	—	3.47	7.35	—
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	177.64	150.08	152.05	80.32	145.47	181.34	69.66
Fire protection	150.57	87.84	129.12	—	64.60	154.31	16.21
Correction	—	—	—	—	36.82	—	—
Protective inspection and regulation	.06	3.95	3.23	5.57	14.55	11.12	8.98
Environment and housing:							
Natural resources	—	—	—	—	—	.36	13.23
Sewerage	66.28	62.58	36.50	234.89	146.02	34.61	81.47
Capital outlay	.06	6.00	2.25	206.81	101.85	—	3.52
Solid waste management	109.24	71.88	72.14	77.02	76.10	85.48	43.31
Parks and recreation	30.49	10.59	10.68	25.22	176.23	103.05	63.57
Housing and community development	49.42	25.58	4.26	—	40.05	148.60	—
Government administration:							
Financial administration	28.52	14.67	19.91	10.56	31.76	27.96	9.48
Judicial and legal	16.05	9.09	15.80	9.68	6.23	8.11	7.17
General public buildings	35.99	21.41	11.42	6.29	13.97	19.20	3.07
Other	28.12	8.51	7.35	9.60	18.74	15.01	8.68
Interest on general debt	32.37	40.57	39.63	30.44	236.54	168.46	85.02
General expenditure, n.e.c.	219.50	130.37	286.73	150.84	75.84	169.86	95.57
Utility and liquor store expenditure	98.76	6.80	145.75	—	217.49	52.72	7.86
Insurance trust expenditure	22.18	—	—	—	—	2.72	—
Debt outstanding	478.37	737.32	1 000.96	879.98	3 339.14	2 491.29	1 222.75
Long-term	478.37	648.35	593.30	299.33	3 294.76	2 000.92	997.97
Education	179.36	248.81	77.53	—	—	—	—
Public debt for private purposes	—	—	—	—	1 702.50	1 170.60	651.98
Utility	92.27	129.28	208.04	—	584.73	206.72	29.33
Other and unallocable	206.75	270.26	307.73	299.33	1 007.53	623.60	316.66
Long-term debt issued	107.09	—	—	—	862.59	88.42	—
Long-term debt retired	46.70	93.67	65.53	38.87	333.64	139.66	67.66
Cash and security holdings	385.69	117.25	321.39	394.45	2 454.97	2 074.67	817.97
Exhibit—City contribution to own retirement systems	20.21	—	—	—	—	3.61	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Babylon town	Brookhaven town	Buffalo	Cheektowaga town	Clarkstown town	Greece town	Greenburgh town
	196	197	198	199	200	201	202
Population, 1988	203 200	407 100	313 600	101 900	82 400	85 100	84 200
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	466.44	355.23	2 092.25	354.39	518.09	317.41	458.14
General revenue	462.35	354.85	2 037.45	354.25	516.95	285.01	415.81
Intergovernmental revenue	58.69	41.85	1 407.22	90.12	53.81	49.42	37.62
From Federal Government	31.38	13.75	170.36	10.27	.42	10.21	5.25
From State governments	26.90	28.01	1 020.48	31.68	35.58	26.01	23.87
From local governments	.41	.09	216.38	48.16	17.80	14.21	8.50
General revenue from own sources	403.66	313.00	630.24	264.13	463.14	235.58	378.18
Taxes	166.65	238.75	393.48	212.00	338.26	213.45	311.79
Property	147.19	209.62	344.10	197.59	305.12	185.93	288.19
General sales	—	—	—	—	—	—	—
Selective sales	2.19	3.46	32.65	1.20	3.42	8.18	1.29
Income	—	—	—	—	—	—	—
Other	17.27	25.67	16.73	13.22	29.72	19.34	22.30
Current charges	43.28	42.96	159.13	22.58	94.19	4.43	23.05
Miscellaneous revenue	193.73	31.29	77.63	29.55	30.69	17.70	43.34
Utility and liquor store revenue	4.09	.38	54.80	.14	1.14	32.41	42.33
Insurance trust revenue	—	—	—	—	—	—	—
Expenditure	484.26	396.94	2 243.94	365.92	484.92	362.06	459.24
By character and object:							
Intergovernmental	.02	—	2.80	—	.95	—	.18
To State governments	—	—	1.10	—	—	—	—
To local governments	.02	—	1.70	—	.95	—	.18
Current operation	331.04	262.53	1 951.10	312.24	407.68	265.72	384.73
Capital outlay	60.00	82.44	187.08	43.20	49.21	81.01	54.67
Construction	50.19	75.36	159.95	33.32	31.89	69.04	49.73
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	93.19	51.98	102.97	10.48	27.08	15.32	19.67
Insurance benefits and repayments	—	—	—	—	—	—	—
Exhibit—Salaries and wages	115.98	91.70	1 091.49	154.86	228.87	133.77	201.47
General expenditure	478.73	395.11	2 188.16	365.59	468.18	318.58	428.80
Current expenditure	418.91	312.67	2 014.82	322.39	420.11	243.23	383.41
Intergovernmental expenditure	.02	—	2.80	—	.95	—	.18
Capital outlay	59.82	82.44	173.35	43.20	48.07	75.35	45.39
General expenditure by function:							
Education services:							
Education	—	—	1 049.80	—	—	—	—
Elementary and secondary education	—	—	1 049.80	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	—	—	.18	.42	.15	9.18	16.69
Social services and income maintenance:							
Public welfare	22.23	—	—	—	—	—	1.67
Hospitals	—	—	—	—	—	—	—
Health	5.79	2.98	4.76	—	14.14	—	1.56
Other	—	—	—	—	—	—	—
Transportation:							
Highways	70.80	82.13	78.65	56.27	84.70	115.45	34.51
Capital outlay	24.09	23.56	32.47	7.03	8.06	59.21	5.88
Air transportation	—	.90	—	—	—	—	—
Parking facilities	.10	1.88	23.94	—	.79	—	—
Other	—	—	1.10	—	—	—	—
Public safety:							
Police protection	2.53	4.54	147.60	59.58	95.05	73.14	67.05
Fire protection	32.15	.75	114.63	1.63	.01	.83	8.72
Correction	2.21	—	—	—	—	—	—
Protective inspection and regulation	5.32	5.61	118.83	3.22	8.13	4.36	5.05
Environment and housing:							
Natural resources	3.50	1.81	—	.36	9.47	1.48	2.47
Sewerage	1.58	—	102.65	70.47	6.72	9.64	10.20
Capital outlay	—	—	11.90	10.66	2.03	.53	6.09
Solid waste management	90.80	61.81	57.32	44.91	40.83	6.93	23.17
Parks and recreation	39.68	31.45	59.83	26.86	42.08	16.99	55.69
Housing and community development	—	3.83	216.28	6.00	—	1.66	13.63
Government administration:							
Financial administration	10.99	10.49	26.29	6.97	14.66	10.56	13.34
Judicial and legal	4.59	6.39	8.64	4.25	12.79	6.98	6.72
General public buildings	10.37	6.11	23.07	6.53	6.40	3.74	18.72
Other	6.74	8.29	12.33	5.26	8.41	8.24	5.11
Interest on general debt	92.42	51.85	96.14	10.26	27.08	14.28	19.33
General expenditure, n.e.c.	76.91	114.27	153.12	62.61	96.80	35.12	125.17
Utility and liquor store expenditure	5.53	1.83	55.78	.32	16.74	43.48	30.44
Insurance trust expenditure	—	—	—	—	—	—	—
Debt outstanding	1 670.26	593.30	1 223.25	211.46	434.72	247.30	261.51
Long-term	1 561.88	589.09	1 108.31	209.50	373.12	174.92	227.95
Education	—	83.67	—	—	—	—	—
Public debt for private purposes	1 383.34	220.56	—	—	—	—	—
Utility	11.95	1.53	87.72	2.99	—	14.16	5.99
Other and unallocable	166.59	367.00	936.92	206.51	373.12	160.76	221.37
Long-term debt issued	460.53	142.00	208.89	91.58	—	75.73	52.24
Long-term debt retired	80.62	42.53	174.48	17.86	26.06	13.95	23.28
Cash and security holdings	1 486.16	353.47	548.46	210.28	135.57	141.68	244.54
Exhibit—City contribution to own retirement systems	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Hempstead town	Huntington town	Islip town	New York City	North Hempstead town	Oyster Bay town	Ramapo town
	203	204	205	206	207	208	209
Population, 1988	738 900	194 100	299 900	7 352 700	215 100	308 000	92 000
Date of end of fiscal year	12/31	12/31	12/31	6/30	12/31	12/31	12/31
Revenue	426.10	467.86	504.74	5 141.91	538.17	613.90	436.71
General revenue	417.39	456.69	500.44	4 359.70	495.08	579.96	496.71
Intergovernmental revenue	73.27	83.20	105.07	1 677.44	119.86	63.81	37.45
From Federal Government	5.25	2.33	32.31	135.25	34.11	3.50	5.08
From State governments	26.13	35.19	31.82	1 526.95	37.59	33.31	22.87
From local governments	41.89	45.68	40.93	15.25	48.15	27.01	9.50
General revenue from own sources	344.12	373.49	395.38	2 682.25	375.22	516.15	399.26
Taxes	235.64	282.57	251.40	2 063.27	268.17	373.36	301.85
Property	217.69	249.19	226.88	896.15	243.68	345.96	286.64
General sales	—	—	—	330.66	—	—	—
Selective sales	1.83	3.03	3.13	152.70	1.24	2.42	.97
Income	—	—	—	575.55	—	—	—
Other	16.12	30.34	19.39	108.22	23.25	24.98	14.24
Current charges	53.46	59.47	89.56	415.50	81.12	100.07	58.59
Miscellaneous revenue	55.02	31.46	54.41	203.48	25.92	42.71	38.83
Utility and liquor store revenue	8.71	11.17	4.30	250.28	43.09	33.94	—
Insurance trust revenue	—	—	—	531.93	—	—	—
Expenditure	445.26	469.96	458.86	5 117.90	755.89	624.87	477.87
By character and object:							
Intergovernmental	.46	.14	—	349.90	—	—	—
To State governments	—	—	—	347.80	—	—	—
To local governments	.46	.14	—	2.10	—	—	—
Current operation	349.83	330.62	337.91	3 443.73	389.27	472.70	328.59
Capital outlay	44.94	101.38	69.53	533.30	280.10	98.06	104.39
Construction	40.88	95.19	65.68	425.88	267.42	97.08	97.28
Assistance and subsidies	—	—	—	242.37	—	—	—
Interest on debt	50.02	37.83	51.42	228.52	86.52	54.10	44.89
Insurance benefit and repayments	—	—	—	320.07	—	—	—
Exhibit—Salaries and wages	149.67	174.55	122.07	1 912.56	142.22	143.98	130.21
General expenditure	431.48	418.12	447.60	4 255.91	671.19	561.99	471.32
Current expenditure	387.55	326.45	378.13	3 805.11	418.59	473.71	366.92
Intergovernmental expenditure	.46	.14	—	349.90	—	—	—
Capital outlay	43.93	91.67	69.47	450.81	252.60	88.28	104.39
General expenditure by function:							
Education services:							
Education	—	—	—	957.42	—	—	—
Elementary and secondary education	—	—	—	899.08	—	—	—
Higher education	—	—	—	58.35	—	—	—
Other	—	—	—	—	—	—	—
Libraries	—	—	1.46	35.99	6.62	—	.40
Social services and income maintenance:							
Public welfare	1.94	.06	1.11	789.22	1.28	—	—
Hospitals	—	—	—	384.54	—	—	—
Health	.80	6.15	8.61	74.94	.40	—	20.63
Other	—	—	—	—	—	—	—
Transportation:							
Highways	50.54	95.43	60.75	117.86	52.49	70.33	49.30
Capital outlay	21.02	22.93	17.55	62.61	9.00	26.03	15.97
Air transportation	—	—	9.18	—	—	—	—
Parking facilities	.78	2.55	—	3.11	1.17	6.84	—
Other	—	—	1.68	92.71	—	—	—
Public safety:							
Police protection	6.72	6.42	6.37	239.32	33.28	3.81	10.48
Fire protection	2.63	1.26	2.46	101.09	11.16	6.59	.89
Correction	—	—	—	156.41	—	—	—
Protective inspection and regulation	4.28	2.14	6.38	16.52	4.04	5.55	3.82
Environment and housing:							
Natural resources	—	3.47	1.50	—	1.40	8.72	—
Sewerage	.99	10.42	—	86.85	90.88	4.13	70.07
Capital outlay	—	2.85	—	69.18	71.55	.23	62.55
Solid waste management	168.66	76.75	123.96	116.26	195.82	210.32	80.72
Parks and recreation	60.28	37.71	34.87	61.09	78.69	54.19	24.34
Housing and community development	6.30	.93	22.49	310.99	6.48	3.18	7.35
Government administration:							
Financial administration	8.48	9.90	8.83	35.30	9.07	9.96	11.76
Judicial and legal	2.29	10.14	3.16	63.81	4.05	4.35	6.78
General public buildings	—	24.88	6.41	26.14	3.93	13.11	9.47
Other	7.67	8.96	10.56	23.98	7.45	9.80	4.93
Interest on general debt	49.57	32.26	51.20	181.97	82.18	52.06	44.89
General expenditure, n.e.c.	59.55	88.69	86.61	380.38	80.80	99.03	125.49
Utility and liquor store expenditure	13.78	51.83	11.26	541.91	84.70	62.88	6.55
Insurance trust expenditure	—	—	—	320.07	—	—	—
Debt outstanding	635.77	561.48	640.98	3 536.82	1 090.69	782.67	665.04
Long-term	572.49	451.50	640.98	3 304.11	764.75	652.52	617.46
Education	—	—	—	202.84	—	—	—
Public debt for private purposes	392.70	—	402.03	391.94	—	—	—
Utility	5.93	83.84	3.15	755.34	52.06	27.79	—
Other and unallocable	173.85	367.66	235.79	1 953.99	712.68	624.73	617.46
Long-term debt issued	28.43	59.22	—	742.83	172.59	90.69	26.85
Long-term debt retired	46.01	34.68	50.01	397.87	36.65	52.82	40.54
Cash and security holdings	491.61	118.27	540.51	6 531.29	120.17	278.91	270.38
Exhibit—City contribution to own retirement systems	—	—	—	236.48	—	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.					North Carolina	
	Rochester	Smithtown town	Syracuse	Tonawanda town	Yonkers	Charlotte	Durham
	210	211	212	213	214	215	216
Population, 1988	229 800	113 000	153 600	82 300	163 000	372 900	121 600
Date of end of fiscal year	6/30	12/31	12/31	12/31	6/30	6/30	6/30
Revenue	2 571.38	380.04	2 061.73	554.30	2 063.20	1 132.26	866.48
General revenue	2 469.96	371.70	2 006.95	501.54	2 013.55	1 026.22	764.93
Intergovernmental revenue	1 379.59	57.22	1 253.31	135.61	646.83	278.06	258.37
From Federal Government	270.81	7.43	192.63	15.72	27.48	50.94	36.07
From State governments	817.31	29.09	744.47	36.78	611.81	119.01	96.27
From local governments	291.47	20.70	316.22	83.11	7.55	108.11	126.04
General revenue from own sources	1 090.37	314.48	753.63	365.93	1 366.72	748.17	506.55
Taxes	674.48	275.78	415.92	217.91	1 119.50	365.29	256.91
Property	616.54	243.86	389.28	200.09	713.29	323.61	234.94
General sales	—	—	—	—	168.54	—	—
Selective sales	44.68	3.39	15.73	2.93	57.68	13.44	3.22
Income	—	—	—	—	125.51	—	—
Other	13.26	28.53	10.90	14.90	54.48	28.24	18.75
Current charges	199.79	12.68	172.30	34.87	75.61	238.67	155.56
Miscellaneous revenue	216.11	26.02	165.41	113.15	171.61	144.21	94.09
Utility and liquor store revenue	101.42	8.35	51.80	52.76	49.65	80.00	101.55
Insurance trust revenue	—	—	2.99	—	—	26.04	—
Expenditure	2 378.33	376.38	2 321.82	528.88	2 156.32	1 361.30	948.60
By character and object:							
Intergovernmental	152.36	.08	12.93	—	26.08	3.36	3.03
To State governments	152.31	—	—	—	—	—	3.03
To local governments	.05	.08	12.93	—	26.08	3.36	—
Current operation	1 992.22	329.04	1 828.46	456.40	1 655.52	696.81	684.71
Capital outlay	182.07	36.23	358.11	60.27	406.28	531.66	202.72
Construction	162.91	29.89	338.28	21.93	358.34	478.33	152.18
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	51.68	11.04	117.24	12.21	68.44	119.23	58.14
Insurance benefits and repayments	—	—	5.08	—	—	10.23	—
Exhibit—Salaries and wages	1 240.90	185.00	927.30	207.11	940.75	341.38	446.82
General expenditure	2 316.53	364.87	2 259.45	470.51	2 129.72	1 158.01	787.30
Current expenditure	2 134.46	328.64	1 912.79	414.34	1 724.58	725.12	651.68
Intergovernmental expenditure	152.36	.08	12.93	—	26.08	3.36	3.03
Capital outlay	182.07	36.23	346.67	56.17	405.14	432.90	135.63
General expenditure by function:							
Education services:							
Education	1 110.49	—	1 086.60	—	931.72	—	—
Elementary and secondary education	1 110.49	—	1 086.60	—	931.72	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	42.40	31.63	—	2.60	24.68	—	—
Social services and income maintenance:							
Public welfare	—	2.25	—	—	—	.44	—
Hospitals	—	—	—	—	—	—	—
Health	—	1.68	—	6.35	4.86	6.43	.92
Other	—	—	—	—	—	—	—
Transportation:							
Highways	78.66	120.35	127.24	59.39	55.16	147.44	76.03
Capital outlay	43.46	15.81	71.60	3.03	49.21	94.96	12.07
Air transportation	—	—	26.54	—	—	136.75	.11
Parking facilities	8.34	.15	—	—	—	1.28	10.76
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	154.59	7.22	126.03	66.74	166.41	90.20	135.53
Fire protection	104.94	.01	116.59	4.05	126.37	70.32	75.04
Correction	—	—	—	—	12.26	—	—
Protective inspection and regulation	10.30	15.00	—	4.02	7.58	2.94	15.21
Environment and housing:							
Natural resources	—	4.48	—	2.61	—	—	—
Sewerage	4.31	—	25.01	89.04	4.35	97.39	135.76
Capital outlay	2.33	—	10.78	16.61	.17	48.65	66.82
Solid waste management	48.30	32.50	35.40	46.10	40.34	38.98	71.63
Parks and recreation	83.81	40.06	49.17	40.85	39.10	182.31	99.42
Housing and community development	126.24	1.19	257.81	10.74	52.15	24.16	16.78
Government administration:							
Financial administration	16.49	11.44	21.45	8.26	25.15	20.88	17.02
Judicial and legal	8.41	4.85	6.72	5.63	15.02	2.54	4.12
General public buildings	21.93	8.18	14.47	14.90	16.23	3.50	.74
Other	26.75	9.52	14.73	5.86	16.52	17.88	54.33
Interest on general debt	45.28	10.67	117.24	7.97	66.33	107.90	33.11
General expenditure, n.e.c.	425.28	63.67	234.45	95.39	525.48	206.68	40.80
Utility and liquor store expenditure	61.81	11.51	57.29	58.37	26.60	193.06	161.30
Insurance trust expenditure	—	—	5.08	—	—	10.23	—
Debt outstanding	927.44	143.43	1 412.93	193.20	1 016.08	1 893.06	954.78
Long-term	606.66	92.70	1 187.75	132.75	959.37	1 893.06	954.78
Education	63.21	—	224.22	—	340.68	—	—
Public debt for private purposes	—	—	386.99	—	276.27	40.79	—
Utility	76.74	6.77	—	—	37.70	233.94	328.43
Other and unallocable	466.71	85.93	576.55	78.20	304.72	1 618.33	626.35
Long-term debt issued	—	37.94	—	—	342.38	—	114.31
Long-term debt retired	90.81	8.70	110.19	15.07	117.09	65.10	39.35
Cash and security holdings	738.49	84.69	948.76	237.98	1 228.42	1 318.48	658.86
Exhibit—City contribution to own retirement systems	—	—	5.10	—	—	7.32	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.				North Dakota—Fargo	Ohio	
	Fayetteville	Greensboro	Raleigh	Winston-Salem		Akron	Canton
	217	218	219	220		221	222
Population, 1988	83 100	182 400	188 200	148 700	69 800	221 500	86 000
Date of end of fiscal year	6/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue	2 160.34	844.41	960.67	1 157.46	693.71	919.33	727.06
General revenue	747.46	715.16	877.67	944.28	590.57	808.84	651.27
Intergovernmental revenue	336.35	245.55	310.56	279.59	94.21	114.70	134.90
From Federal Government	132.90	10.31	44.42	37.26	21.32	54.56	60.26
From State governments	84.31	135.54	136.52	133.38	54.07	58.30	74.64
From local governments	119.15	99.70	129.62	108.95	18.83	1.84	—
General revenue from own sources	411.11	469.61	567.11	664.69	496.36	694.14	516.37
Taxes	184.34	298.65	355.64	293.64	154.27	403.66	349.45
Property	171.38	277.18	309.34	270.72	91.30	69.77	25.60
General sales	—	—	—	—	31.52	—	—
Selective sales	—	2.49	8.71	2.19	21.72	.90	—
Income	—	—	—	—	—	305.75	308.86
Other	12.96	18.98	37.59	20.73	9.73	27.24	14.99
Current charges	135.96	122.19	115.57	182.09	114.53	199.33	111.22
Miscellaneous revenue	90.81	48.77	95.80	188.96	227.56	91.16	55.70
Utility and liquor store revenue	1 411.71	129.25	83.00	195.22	67.81	110.49	75.79
Insurance trust revenue	1.17	—	—	17.96	35.33	—	—
Expenditure	2 498.45	932.21	962.07	1 153.79	530.14	905.86	676.17
By character and object:							
Intergovernmental	9.72	1.10	8.70	10.77	—	2.72	7.19
To State governments	3.67	.58	4.59	4.68	—	2.60	7.19
To local governments	6.05	.52	4.12	6.09	—	.11	—
Current operation	1 628.94	662.30	595.92	845.85	379.96	721.82	569.62
Capital outlay	766.63	242.01	318.40	202.49	27.08	127.77	66.80
Construction	509.77	189.95	271.93	186.29	2.01	118.16	56.60
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	92.56	26.81	39.05	83.09	100.17	53.54	32.57
Insurance benefits and repayments	.59	—	—	11.59	22.94	—	—
Exhibit—Salaries and wages	359.87	339.58	350.78	483.19	225.79	453.91	296.40
General expenditure	1 038.81	808.89	815.51	922.64	459.97	812.89	616.92
Current expenditure	574.78	583.62	558.06	757.90	432.89	688.34	554.50
Intergovernmental expenditure	9.72	1.10	8.70	10.77	—	2.72	7.19
Capital outlay	464.03	225.26	257.45	164.73	27.08	124.55	62.42
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	—	23.49	—	—	11.73	—	—
Social services and income maintenance:							
Public welfare	—	—	3.32	—	2.21	—	—
Hospitals	—	—	—	—	—	—	—
Health	—	2.37	1.20	1.56	23.31	40.13	17.33
Other	—	—	—	—	—	—	—
Transportation:							
Highways	89.55	107.58	134.03	135.07	38.25	100.43	70.66
Capital outlay	61.40	87.47	113.57	51.80	2.55	59.51	8.55
Air transportation	100.78	—	.07	—	18.11	1.53	—
Parking facilities	.61	55.71	1.12	7.85	3.11	8.01	.53
Other	—	—	—	—	18.70	—	—
Public safety:							
Police protection	122.29	130.43	105.00	168.41	52.11	111.21	95.42
Fire protection	65.85	73.36	71.91	63.56	48.78	83.45	81.29
Correction	—	—	—	—	—	7.39	—
Protective inspection and regulation	8.82	9.15	15.19	12.39	4.26	5.82	—
Environment and housing:							
Natural resources	.95	3.66	—	—	—	—	—
Sewerage	252.02	58.98	97.89	102.90	11.93	97.89	67.64
Capital outlay	186.57	16.74	51.63	36.42	—	25.49	4.49
Solid waste management	40.47	47.43	56.47	55.70	24.96	97.96	17.86
Parks and recreation	42.59	111.22	107.37	122.37	21.46	22.45	17.00
Housing and community development	50.28	26.34	42.53	22.66	11.16	40.58	70.65
Government administration:							
Financial administration	9.04	14.24	15.96	20.29	15.95	29.63	9.17
Judicial and legal	2.62	2.36	2.09	2.59	3.97	24.55	25.49
General public buildings	166.38	20.58	7.18	3.16	3.77	9.24	8.15
Other	14.63	30.96	20.33	33.97	6.98	17.49	16.31
Interest on general debt	36.11	23.96	25.30	70.07	94.80	46.85	32.40
General expenditure, n.e.c.	35.81	67.06	108.54	100.09	44.44	68.28	87.01
Utility and liquor store expenditure	1 459.05	123.32	146.56	219.56	47.23	92.97	59.26
Insurance trust expenditure	.59	—	—	11.59	22.94	—	—
Debt outstanding	1 038.45	477.28	514.93	911.13	1 613.54	591.43	410.00
Long-term							
Education	1 038.45	477.28	514.93	911.13	1 613.54	535.36	410.00
Public debt for private purposes	—	—	—	—	—	—	—
Utility	482.25	13.72	158.62	173.31	66.19	69.35	1.16
Other and unallocable	556.20	463.55	356.31	737.82	1 547.35	466.02	265.00
Long-term debt issued	—	149.12	—	164.76	473.78	78.51	—
Long-term debt retired	78.76	19.54	44.21	49.19	112.51	45.63	43.97
Cash and security holdings	581.76	459.59	702.20	1 246.06	1 215.97	297.35	376.97
Exhibit—City contribution to own retirement systems	—	—	—	9.72	15.52	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.							
	Cincinnati	Cleveland	Columbus	Dayton	Parma	Toledo	Youngstown	
	224	225	226	227	228	229	230	
Population, 1988	370 500	521 400	569 600	178 000	89 400	340 800	101 200	
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	
Revenue	1 727.06	1 298.68	959.86	1 455.13	372.40	746.34	610.27	
General revenue	1 304.63	999.53	835.28	1 281.69	372.40	688.70	522.94	
Intergovernmental revenue	270.74	249.51	127.25	184.67	78.26	133.35	161.25	
From Federal Government	104.89	140.19	46.17	98.55	21.44	38.55	106.80	
From State governments	115.40	107.44	75.49	80.06	56.81	81.77	53.60	
From local governments	50.46	1.89	5.59	6.06	—	13.04	.85	
General revenue from own sources	1 033.88	750.02	708.03	1 097.02	294.15	555.35	361.70	
Taxes	592.82	514.00	458.80	577.21	235.88	370.40	265.43	
Property	100.06	95.28	38.92	81.83	44.08	37.01	26.38	
General sales	—	—	—	—	—	—	—	
Selective sales	9.48	5.27	9.86	2.54	—	—	—	
Income	441.32	397.49	389.53	484.62	175.75	313.09	227.28	
Other	41.96	15.96	20.48	8.22	16.05	20.30	11.77	
Current charges	282.28	130.06	173.85	258.78	8.41	126.61	64.91	
Miscellaneous revenue	156.79	105.95	75.38	261.03	49.85	58.33	31.35	
Utility and liquor store revenue	145.04	299.14	124.58	173.44	—	57.64	87.32	
Insurance trust revenue	277.39	—	—	—	—	—	—	
Expenditure	1 556.55	1 357.13	1 047.53	1 656.95	327.54	783.20	595.45	
By character and object:								
Intergovernmental	77.87	2.74	20.80	13.77	2.25	15.52	—	
To State governments	4.50	—	2.99	—	.47	5.64	—	
To local governments	73.36	2.74	17.81	13.77	1.78	9.88	—	
Current operation	875.63	1 045.75	734.51	1 073.83	261.77	549.22	525.85	
Capital outlay	431.51	211.21	202.58	342.52	37.77	180.92	56.28	
Construction	292.78	182.45	155.13	289.03	36.42	153.44	21.65	
Assistance and subsidies	—	—	—	—	—	—	—	
Interest on debt	43.04	97.42	89.64	226.83	25.75	37.53	13.32	
Insurance benefits and repayments	128.50	—	—	—	—	—	—	
Exhibit—Salaries and wages	515.80	501.45	376.76	486.19	195.79	307.20	313.39	
General expenditure	1 290.28	960.46	853.48	1 430.99	327.54	710.62	510.69	
Current expenditure	898.44	867.90	684.37	1 150.58	289.77	549.24	459.52	
Intergovernmental expenditure	77.87	2.74	20.80	13.77	2.25	15.52	—	
Capital outlay	391.85	92.57	169.11	280.41	37.77	161.38	51.18	
General expenditure by function:								
Education services:								
Education	—	—	—	—	—	—	—	
Elementary and secondary education	—	—	—	—	—	—	—	
Higher education	—	—	—	—	—	—	—	
Other	—	—	—	—	—	—	—	
Libraries	—	—	—	—	3.13	—	—	
Social services and income maintenance:								
Public welfare	—	—	—	1.74	—	—	—	
Hospitals	—	—	—	—	—	—	—	
Health	93.60	30.60	35.27	—	1.78	16.21	10.47	
Other	—	—	—	—	—	—	—	
Transportation:								
Highways	155.99	77.67	72.00	105.01	44.45	83.00	75.24	
Capital outlay	98.51	24.45	31.92	56.69	10.34	39.59	26.79	
Air transportation	3.41	62.51	50.34	120.26	—	—	12.16	
Parking facilities	17.01	6.94	1.83	3.30	—	2.17	3.46	
Other	62.08	.09	—	—	—	—	—	
Public safety:								
Police protection	153.88	217.92	155.15	172.48	57.26	130.33	87.24	
Fire protection	122.29	108.49	99.77	128.59	53.77	87.75	83.06	
Correction	.46	10.61	14.91	21.84	—	21.85	—	
Protective inspection and regulation	16.28	.50	10.43	21.39	3.19	7.10	.03	
Environment and housing:								
Natural resources	2.39	—	—	—	—	—	—	
Sewerage	183.91	13.62	124.28	161.13	8.14	123.59	47.11	
Capital outlay	72.65	2.86	56.86	83.55	2.17	62.91	1.08	
Solid waste management	31.68	55.45	49.94	44.73	—	51.90	35.04	
Parks and recreation	87.77	62.23	53.19	69.70	18.79	29.59	10.82	
Housing and community development	151.51	86.58	8.17	39.67	19.03	29.96	63.98	
Government administration:								
Financial administration	34.34	21.40	17.65	52.44	9.60	16.95	8.65	
Judicial and legal	8.29	36.69	29.34	30.22	15.20	22.80	14.03	
General public buildings	6.61	15.04	11.99	54.03	4.49	9.80	8.23	
Other	19.55	16.65	13.59	60.63	4.81	7.15	6.93	
Interest on general debt	32.13	42.33	55.54	159.66	25.75	33.05	12.16	
General expenditure, n.e.c.	107.11	95.12	50.09	184.17	58.15	37.42	32.07	
Utility and liquor store expenditure	137.76	396.66	194.05	225.96	—	72.58	84.76	
Insurance trust expenditure	128.50	—	—	—	—	—	—	
Debt outstanding	622.13	1 367.45	1 882.20	1 969.64	266.89	568.55	184.63	
Long-term	622.13	1 367.45	1 867.38	1 969.64	235.29	379.30	127.03	
Education	15.37	—	—	—	—	2.04	—	
Public debt for private purposes	—	—	—	973.93	235.29	29.71	49.65	
Utility	158.54	782.21	732.36	413.01	—	47.78	15.42	
Other and unallocable	448.22	585.24	1 135.02	582.70	—	299.77	61.96	
Long-term debt issued	95.28	119.06	252.05	86.29	—	4.09	—	
Long-term debt retired	69.88	108.27	70.28	44.44	20.30	39.80	36.22	
Cash and security holdings	3 356.07	870.85	557.99	2 066.70	336.30	221.75	88.78	
Exhibit—City contribution to own retirement systems	66.12	—	—	—	—	—	—	

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma				Oregon		
	Lawton	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
	231	232	233	234	235	236	237
Population, 1988	83 700	78 300	434 400	368 300	108 000	420 900	97 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue	446.91	992.68	850.77	1 186.80	2 234.18	1 046.83	756.27
General revenue	355.13	934.15	756.05	1 028.61	871.71	931.89	696.95
Intergovernmental revenue	16.37	34.81	64.21	54.76	140.81	174.33	88.42
From Federal Government	6.27	8.35	54.84	18.86	34.62	47.99	14.32
From State governments	10.08	26.46	8.63	35.36	54.54	63.21	58.62
From local governments	.01	—	.74	.55	51.65	63.13	15.47
General revenue from own sources	336.76	899.34	691.84	973.85	730.91	757.56	608.54
Taxes	214.48	250.33	374.70	411.37	356.78	487.74	373.32
Property	6.27	16.96	56.99	48.58	311.92	343.07	317.96
General sales	185.08	199.04	264.01	316.74	—	—	—
Selective sales	19.53	30.47	45.15	37.43	22.53	70.67	39.50
Income	—	—	—	—	—	—	—
Other	3.60	3.86	8.55	8.62	22.33	74.00	15.86
Current charges	83.84	600.96	202.32	251.90	197.79	163.91	163.61
Miscellaneous revenue	40.44	48.05	114.83	310.58	176.34	105.91	71.60
Utility and liquor store revenue	76.93	46.88	69.10	103.93	1 362.46	105.33	59.31
Insurance trust revenue	14.85	11.65	25.62	54.26	—	9.61	—
Expenditure	381.21	949.50	854.65	1 126.61	2 262.31	1 048.09	837.19
By character and object:							
Intergovernmental	—	—	—	8.64	30.33	2.57	.04
To State governments	—	—	—	—	—	—	—
To local governments	—	—	—	8.64	30.33	2.57	.04
Current operation	334.34	838.74	527.15	628.51	1 718.00	700.27	626.06
Capital outlay	37.89	79.31	219.03	196.59	398.16	176.23	161.64
Construction	17.22	13.52	162.72	116.19	340.09	125.75	154.09
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	4.29	26.85	92.19	284.33	115.81	98.92	49.45
Insurance benefits and repayments	4.70	4.61	16.27	8.65	—	70.10	—
Exhibit—Salaries and wages	252.84	522.44	251.66	338.02	348.08	399.17	343.49
General expenditure	348.46	905.44	724.97	982.33	898.43	878.46	769.12
Current expenditure	310.87	828.07	551.63	821.62	733.51	712.27	618.94
Intergovernmental expenditure	—	—	—	8.64	30.33	2.57	.04
Capital outlay	37.59	77.37	173.33	160.71	164.92	166.19	150.17
General expenditure by function:							
Education services:							
Education	—	—	—	—	8.57	.17	—
Elementary and secondary education	—	—	—	—	8.57	.17	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	5.88	2.20	—	—	19.96	—	19.98
Social services and income maintenance:							
Public welfare	.36	.84	—	—	—	.54	—
Hospitals	—	468.52	—	—	—	—	—
Health	2.08	14.23	2.41	19.12	—	1.36	—
Other	—	—	—	—	—	—	—
Transportation:							
Highways	30.90	39.74	64.70	58.17	87.75	51.51	122.18
Capital outlay	1.15	5.71	31.29	31.81	61.60	2.32	53.01
Air transportation	16.48	—	72.91	69.68	56.33	—	4.65
Parking facilities	—	17.06	4.29	4.83	10.86	5.03	7.52
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	69.06	76.10	108.68	99.84	96.11	175.87	114.99
Fire protection	55.05	49.02	87.24	81.06	72.90	112.05	74.31
Correction	—	—	5.06	.27	.69	—	—
Protective inspection and regulation	7.23	6.95	2.46	6.85	15.52	18.95	9.95
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	25.11	28.38	94.08	119.83	105.18	111.65	122.38
Capital outlay	1.12	1.63	47.93	67.95	39.66	49.80	30.08
Solid waste management	23.89	58.51	24.03	77.42	—	10.42	7.72
Parks and recreation	17.41	33.60	57.39	51.88	115.45	85.72	37.26
Housing and community development	25.81	16.04	18.29	14.97	47.88	65.34	96.64
Government administration:							
Financial administration	10.90	14.57	18.60	12.86	36.92	30.72	16.56
Judicial and legal	6.73	7.73	12.17	7.88	13.85	5.02	8.15
General public buildings	7.68	.74	7.90	7.95	39.58	16.46	16.72
Other	8.79	16.21	7.01	6.92	57.98	15.60	17.66
Interest on general debt	4.29	22.21	92.17	274.82	24.40	77.32	32.40
General expenditure, n.e.c.	30.82	32.80	45.56	67.98	86.48	94.75	60.05
Utility and liquor store expenditure	28.05	39.45	113.41	135.73	1 363.88	99.52	68.08
Insurance trust expenditure	4.70	4.61	16.27	8.55	—	70.10	—
Debt outstanding	55.02	400.66	1 160.54	3 939.13	1 986.37	1 517.73	676.03
Long-term	55.02	400.66	1 160.54	3 939.13	1 892.81	1 390.58	676.03
Education	—	—	40.29	—	—	—	—
Public debt for private purposes	—	—	.88	2 585.27	—	475.36	—
Utility	—	97.83	120.14	107.86	1 522.02	304.60	258.28
Other and unallocable	55.02	302.84	999.24	1 246.00	370.79	610.63	417.75
Long-term debt issued	—	50.70	55.28	305.19	1.67	238.37	—
Long-term debt retired	37.85	26.42	84.34	286.57	101.85	157.77	71.09
Cash and security holdings	302.11	561.89	1 091.32	3 932.50	978.71	1 114.61	504.65
Exhibit—City contribution to own retirement systems	5.51	—	9.49	9.53	—	67.45	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania						
	Allentown	Erie	Philadelphia	Pittsburgh	Reading	Scranton	Upper Derby township
	238	239	240	241	242	243	244
Population, 1988	105 200	112 800	1 647 000	375 200	76 600	81 300	84 900
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31
Revenue	674.43	579.14	2 052.36	1 041.92	664.73	436.47	355.36
General revenue	530.98	469.18	1 570.85	951.86	496.61	421.56	308.56
Intergovernmental revenue	63.17	112.49	370.70	238.48	85.26	76.31	56.60
From Federal Government	—	—	92.01	66.88	—	—	—
From State governments	62.11	107.44	249.47	83.76	84.05	35.09	56.60
From local governments	1.06	5.05	29.22	87.84	1.21	41.22	—
General revenue from own sources	467.81	356.68	1 200.15	713.38	411.34	345.25	251.97
Taxes	294.41	236.92	964.41	592.35	226.92	309.42	155.63
Property	179.21	185.93	188.99	271.91	143.30	102.07	133.25
General sales	—	—	—	—	—	—	—
Selective sales	—	—	20.80	58.61	—	—	—
Income	53.46	36.05	576.04	144.10	41.58	153.94	—
Other	61.74	14.94	178.58	117.73	42.04	53.42	22.38
Current charges	135.00	91.70	154.05	29.69	96.85	25.45	83.91
Miscellaneous revenue	38.40	28.06	81.69	91.34	87.57	10.38	12.43
Utility and liquor store revenue	67.79	76.40	338.98	—	66.57	—	—
Insurance trust revenue	75.67	33.56	142.53	90.06	101.55	14.91	46.80
Expenditure	604.81	599.58	2 124.12	1 068.24	647.10	456.10	336.94
By character and object:							
Intergovernmental	—	12.80	46.39	30.28	.67	29.63	35.34
To State governments	—	—	.70	—	—	—	—
To local governments	—	12.80	45.69	30.28	.67	29.63	35.34
Current operation	484.71	500.82	1 585.72	716.47	402.56	386.41	269.10
Capital outlay	29.05	28.27	203.50	130.06	125.47	.20	5.41
Construction	23.67	20.34	177.26	119.33	110.74	.20	5.41
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	46.86	13.69	125.95	101.18	40.89	7.77	13.00
Insurance benefits and repayments	44.18	44.01	162.57	90.26	77.52	32.09	14.09
Exhibit—Salaries and wages	306.70	255.82	661.82	413.31	223.62	185.85	139.18
General expenditure	499.09	486.60	1 565.90	939.81	522.77	424.01	322.85
Current expenditure	470.04	463.07	1 417.05	809.99	400.07	423.81	317.44
Intergovernmental expenditure	—	12.80	46.39	30.28	.67	29.63	35.34
Capital outlay	29.05	23.54	148.85	129.82	122.70	.20	5.41
General expenditure by function:							
Education services:							
Education	—	—	9.77	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	9.77	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	—	—	21.60	13.05	10.46	13.96	4.59
Social services and income maintenance:							
Public welfare	—	—	116.09	.08	—	—	—
Hospitals	—	—	6.16	—	—	—	—
Health	21.22	—	143.20	17.34	—	.06	2.87
Other	—	—	—	—	—	—	—
Transportation:							
Highways	38.18	44.95	39.33	107.70	49.56	28.54	32.18
Capital outlay	—	7.69	6.01	79.53	10.17	—	—
Air transportation	—	—	47.25	—	—	—	3.06
Parking facilities	—	—	—	—	—	—	—
Other	—	1.33	38.89	—	.67	—	—
Public safety:							
Police protection	73.31	84.87	185.34	112.21	87.22	72.31	75.43
Fire protection	54.31	75.73	69.22	96.39	41.37	100.68	18.42
Correction	—	—	79.95	—	—	—	—
Protective inspection and regulation	4.99	2.09	10.15	4.95	5.29	4.05	—
Environment and housing:							
Natural resources	—	—	—	1.61	—	—	—
Sewerage	53.82	79.00	78.44	9.83	124.02	—	51.47
Capital outlay	—	.72	22.02	.20	71.16	—	—
Solid waste management	24.61	15.73	86.95	36.81	4.26	44.46	18.67
Parks and recreation	22.42	16.88	46.60	80.51	25.00	11.64	18.37
Housing and community development	40.32	47.10	83.37	22.57	53.25	9.80	17.55
Government administration:							
Financial administration	29.52	10.70	24.67	20.99	11.17	6.92	4.32
Judicial and legal	2.36	1.63	89.96	6.59	2.36	2.58	1.15
General public buildings	22.92	5.39	32.05	15.90	10.04	3.68	9.23
Other	16.08	6.76	13.47	24.22	25.77	31.71	5.54
Interest on general debt	31.26	9.13	.85.23	101.18	40.89	7.77	13.00
General expenditure, n.e.c.	63.76	85.32	258.21	267.87	31.45	85.84	46.97
Utility and liquor store expenditure	61.54	68.97	395.66	38.18	46.81	—	—
Insurance trust expenditure	44.18	44.01	162.57	90.26	77.52	32.09	14.09
Debt outstanding	755.01	132.66	2 304.97	1 609.30	500.46	113.76	143.75
Long-term	755.01	132.66	2 242.37	1 609.30	500.46	113.76	143.75
Education	—	—	.55	—	—	—	—
Public debt for private purposes	—	—	109.83	556.20	—	—	—
Utility	247.41	68.88	718.11	—	—	—	—
Other and unallocable	507.60	63.78	1 413.88	1 053.11	500.46	113.76	143.75
Long-term debt issued	23.65	—	174.34	179.54	65.27	45.88	—
Long-term debt retired	19.80	20.56	237.40	49.18	46.96	13.91	7.18
Cash and security holdings	770.62	322.45	1 740.36	1 125.69	1 017.66	169.62	428.22
Exhibit—City contribution to own retirement systems	8.07	39.53	89.81	36.12	25.84	23.42	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Rhode Island			South Carolina			South Dakota—Sioux Falls	Tennessee	
	Cranston	Providence	Warwick	Charleston	Columbia	North Charleston		Chattanooga	Knoxville
	245	246	247	248	249	250		252	253
Population, 1988	75 800	156 200	86 700	81 000	94 800	75 300	99 600	162 700	172 100
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	12/31	6/30	6/30
Revenue	1 494.13	1 836.29	1 506.26	1 347.80	982.76	313.77	862.37	3 102.46	2 723.72
General revenue	1 476.56	1 616.93	1 454.14	1 074.67	779.20	313.77	675.84	1 327.30	814.68
Intergovernmental revenue	361.57	606.51	373.43	172.58	119.32	93.60	56.27	649.00	246.72
From Federal Government	15.80	91.57	13.43	128.21	48.81	7.34	30.64	42.99	14.32
From State governments	345.77	507.40	356.19	44.37	54.08	82.01	25.57	309.17	107.12
From local governments	-	7.54	3.81	-	16.43	4.25	.05	296.83	125.28
General revenue from own sources	1 114.99	1 010.42	1 080.72	902.09	659.87	220.17	619.58	678.30	567.95
Taxes	879.38	866.48	990.80	396.48	275.47	176.49	385.49	400.27	309.84
Property	865.91	855.23	976.55	277.43	184.02	106.24	122.64	352.27	258.61
General sales	-	-	-	-	-	-	247.72	-	-
Selective sales	-	-	3.64	37.04	35.22	25.29	2.80	36.44	46.14
Income	-	-	-	-	-	-	-	-	-
Other	13.47	10.25	10.60	82.01	56.23	44.97	12.33	11.56	5.09
Current charges	179.67	68.93	55.84	268.99	298.14	2.43	131.93	196.96	179.60
Miscellaneous revenue	55.94	76.01	34.08	236.62	86.26	41.25	102.16	81.06	78.52
Utility and liquor store revenue	6.74	105.92	39.76	272.94	186.90	-	95.28	1 719.62	1 764.47
Insurance trust revenue	10.83	113.43	12.36	-	16.67	-	91.24	55.54	144.57
Expenditure	1 506.65	2 015.39	1 599.75	1 629.59	1 184.02	306.37	775.92	3 144.51	2 597.81
By character and object:									
Intergovernmental	10.73	15.40	16.34	-	-	-	-	.18	36.77
To State governments	-	-	-	-	-	-	-	-	-
To local governments	10.73	15.40	16.34	-	-	-	-	.18	36.77
Current operation	1 326.91	1 534.96	1 332.83	870.46	840.42	238.59	424.72	2 756.24	2 113.25
Capital outlay	87.28	193.58	114.27	539.49	232.04	46.99	288.64	306.09	265.90
Construction	65.95	185.77	65.27	506.30	175.27	27.17	286.13	132.98	234.17
Assistance and subsidies	12.74	62.10	14.90	-	-	-	-	-	-
Interest on debt	19.62	90.49	52.05	219.64	103.09	20.80	37.70	54.39	97.25
Insurance benefits and repayments	49.37	118.87	69.35	-	8.47	-	24.86	27.60	84.64
Exhibit—Salaries and wages	747.22	752.29	785.25	421.68	424.97	139.73	219.30	683.35	597.47
General expenditure	1 448.46	1 825.93	1 491.45	1 136.14	666.32	306.37	605.19	1 417.68	708.31
Current expenditure	1 361.17	1 632.36	1 377.19	831.88	588.81	259.39	371.88	1 238.88	606.42
Intergovernmental expenditure	10.73	15.40	16.34	-	-	-	-	.18	36.77
Capital outlay	87.28	193.58	114.27	304.46	77.51	46.99	233.31	178.80	101.89
General expenditure by function:									
Education services:									
Education	737.16	825.84	855.87	-	-	-	-	514.35	26.17
Elementary and secondary education	737.16	825.84	855.87	-	-	-	-	514.35	26.17
Higher education	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Libraries	19.20	10.31	13.69	-	-	-	17.66	23.33	-
Social services and income maintenance:									
Public welfare	12.74	63.90	20.50	1.77	-	-	-	38.86	-
Hospitals	-	-	-	-	-	-	-	-	-
Health	1.77	.88	.05	2.06	-	-	16.14	16.03	20.06
Other	-	-	-	-	-	-	-	-	-
Transportation:									
Highways	68.71	39.03	44.97	21.16	74.15	14.94	151.96	68.46	65.57
Capital outlay	13.56	.95	7.00	.07	30.43	1.38	104.88	21.19	24.95
Air transportation	-	-	-	-	-	-	24.21	11.06	20.44
Parking facilities	-	-	-	18.60	9.92	-	8.28	-	3.79
Other	-	13.73	-	33.10	-	-	15.96	-	-
Public safety:									
Police protection	133.50	131.31	132.12	130.40	103.72	73.55	60.01	96.07	97.01
Fire protection	149.02	125.81	144.18	60.67	100.49	39.34	62.34	72.38	96.83
Correction	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	5.49	13.83	5.40	6.64	5.91	2.91	-	-	-
Environment and housing:									
Natural resources	-	-	-	1.83	-	-	-	-	-
Sewerage	75.95	5.24	72.56	217.96	84.04	5.11	45.03	58.96	93.65
Capital outlay	2.37	3.21	44.28	138.04	-	-	13.27	3.18	31.27
Solid waste management	45.16	19.39	24.24	24.10	65.06	58.51	8.57	34.73	18.79
Parks and recreation	36.54	122.72	26.55	189.14	53.53	37.56	49.01	85.96	41.53
Housing and community development	22.89	71.46	20.14	12.99	19.53	6.84	37.22	18.28	15.51
Government administration:									
Financial administration	22.85	33.35	25.95	16.49	10.89	5.18	12.91	20.33	8.63
Judicial and legal	7.39	31.61	2.78	3.51	15.44	5.23	2.33	10.42	5.02
General public buildings	29.76	22.66	22.54	26.41	8.49	9.24	2.20	4.22	10.62
Other	21.61	25.70	11.97	14.36	14.48	18.13	4.62	14.82	8.15
Interest on general debt	17.56	87.69	51.38	97.31	60.82	20.80	22.66	53.69	76.01
General expenditure, n.e.c.	41.16	181.47	16.56	257.65	39.85	9.04	64.08	275.75	100.51
Utility and liquor store expenditure	8.83	70.59	38.94	493.46	509.23	-	145.87	1 699.23	1 804.86
Insurance trust expenditure	49.37	118.87	69.35	-	8.47	-	24.86	27.60	84.64
Debt outstanding	305.37	524.52	706.44	2 976.44	2 070.25	251.89	616.39	908.52	1 756.98
Long-term	305.37	524.52	706.44	2 819.28	2 070.25	251.89	616.39	908.52	1 756.98
Education	6.11	96.38	35.94	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	3.85	-	113.43	-	-
Utility	11.36	42.86	6.49	1 604.77	1 304.06	-	173.24	11.22	428.31
Other and unallocable	287.90	385.28	664.00	1 214.52	762.34	251.89	329.71	897.30	1 328.68
Long-term debt issued	77.24	-	92.27	-	369.20	-	38.91	194.28	234.54
Long-term debt retired	34.25	57.01	69.48	34.02	43.30	21.69	67.62	46.97	83.10
Cash and security holdings	302.48	960.10	347.60	1 158.96	949.96	364.40	1 334.47	1 227.69	2 189.88
Exhibit—City contribution to own retirement systems	50.18	73.59	70.78	-	4.12	-	21.62	39.72	90.99

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Tennessee—Con.			Texas					
	Memphis	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin	Beaumont	Brownsville	Corpus Christi
	254	265	256	257	258	259	260	261	262
Population, 1988 -----	645 200	481 400	109 100	166 000	257 500	464 700	114 200	104 500	260 900
Date of end of fiscal year -----	9/30	9/30	9/30	9/30	9/30	9/30	6/30	6/30	7/31
Revenue -----	2 617.95	3 213.30	586.07	618.25	690.16	2 223.22	736.71	820.48	725.02
General revenue -----	1 162.43	1 903.41	465.59	520.14	574.82	1 148.35	643.98	382.77	532.28
Intergovernmental revenue -----	727.60	379.56	33.66	54.07	39.98	138.24	24.02	49.71	39.62
From Federal Government -----	21.78	28.43	24.76	42.26	35.29	19.60	15.79	46.43	24.13
From State governments -----	388.73	350.61	7.80	6.25	4.70	118.04	7.72	2.88	9.73
From local governments -----	317.09	.52	1.10	5.56	—	.59	.51	.40	5.76
General revenue from own sources -----	434.83	1 523.85	431.93	466.07	534.84	1 010.11	619.96	339.05	492.66
Taxes -----	238.77	945.70	243.87	226.00	328.12	365.59	357.47	154.18	263.22
Property -----	178.14	541.46	127.34	106.01	184.71	221.02	130.67	85.71	147.23
General sales -----	—	282.30	73.16	76.41	80.77	101.51	139.47	51.71	66.94
Selective sales -----	45.19	53.18	41.48	38.90	55.93	34.67	83.50	14.05	45.55
Income -----	—	—	—	—	—	—	—	—	—
Other -----	15.43	68.76	1.88	4.67	6.72	8.39	3.83	2.71	3.50
Current charges -----	107.65	293.75	89.13	102.28	120.73	411.24	130.15	117.96	113.90
Miscellaneous revenue -----	88.41	284.40	98.94	137.79	85.98	233.28	132.35	60.91	115.53
Utility and liquor store revenue -----	1 249.27	1 226.92	107.51	85.86	115.34	975.75	85.67	437.71	192.73
Insurance trust revenue -----	206.24	82.97	12.97	12.25	—	99.12	7.05	—	—
Expenditure -----	2 460.00	3 126.13	590.87	613.53	682.40	2 177.54	683.89	920.07	676.18
By character and object:									
Intergovernmental -----	22.23	19.66	25.97	6.08	29.87	51.47	—	—	—
To State governments -----	.12	.01	—	—	—	—	—	—	—
To local governments -----	22.11	19.65	25.97	6.08	29.87	51.47	—	—	—
Current operation -----	2 040.15	2 384.22	460.41	422.28	408.15	1 008.75	507.99	635.80	458.80
Capital outlay -----	243.33	330.41	39.54	99.73	97.91	537.25	67.11	157.55	125.61
Construction -----	195.21	276.19	29.16	40.76	89.01	416.75	55.94	17.43	104.32
Assistance and subsidies -----	—	.77	—	—	—	—	—	—	—
Interest on debt -----	68.04	323.36	56.31	80.44	146.47	531.95	100.09	126.72	91.77
Insurance benefits and repayments -----	86.25	67.72	8.64	5.01	—	48.13	8.70	—	—
Exhibit—Salaries and wages -----	797.13	944.86	258.22	241.46	211.55	523.59	272.74	214.07	256.17
General expenditure -----	1 111.89	1 751.77	506.73	518.56	594.33	1 164.37	580.85	383.99	529.84
Current expenditure -----	992.18	1 528.54	467.19	440.16	496.79	882.22	529.68	342.95	424.36
Intergovernmental expenditure -----	22.23	19.66	25.97	6.08	29.87	51.47	—	—	—
Capital outlay -----	119.71	223.22	39.54	78.40	97.54	282.15	51.17	41.04	105.48
General expenditure by function:									
Education services:									
Education -----	576.92	547.08	—	—	—	.96	—	—	—
Elementary and secondary education -----	576.92	547.08	—	—	—	.96	—	—	—
Higher education -----	—	—	—	—	—	—	—	—	—
Other -----	—	—	—	—	—	—	—	—	—
Libraries -----	14.82	15.41	9.37	13.23	8.84	14.61	18.05	2.01	9.32
Social services and income maintenance:									
Public welfare -----	—	25.01	—	—	—	3.74	3.15	.30	—
Hospitals -----	13.57	102.12	—	—	—	177.93	—	—	—
Health -----	8.46	35.56	18.56	10.33	5.02	55.78	23.75	12.34	19.56
Other -----	—	—	—	—	—	—	—	—	—
Transportation:									
Highways -----	28.02	60.62	51.24	50.36	88.68	154.37	85.69	62.88	65.94
Capital outlay -----	11.97	28.23	3.79	21.48	61.32	130.66	17.57	3.42	39.34
Air transportation -----	—	—	5.15	18.93	5.69	27.02	—	21.23	20.79
Parking facilities -----	—	.66	—	—	—	—	—	8.30	.46
Other -----	.47	—	—	—	—	—	—	—	—
Public safety:									
Police protection -----	98.16	112.72	86.04	87.98	83.51	96.54	101.10	64.50	80.96
Fire protection -----	81.79	67.89	51.08	44.72	57.59	65.91	79.34	31.52	43.39
Correction -----	—	38.06	—	—	—	—	—	1.94	1.32
Protective inspection and regulation -----	2.56	7.54	4.23	6.48	13.59	9.97	—	3.13	3.55
Environment and housing:									
Natural resources -----	.64	—	—	—	—	—	—	—	—
Sewerage -----	53.12	180.80	29.55	33.89	64.00	139.26	24.96	51.00	59.62
Capital outlay -----	19.63	123.93	3.03	7.96	3.84	88.65	6.13	.13	31.74
Solid waste management -----	36.22	27.47	24.52	30.78	4.50	24.02	48.57	14.35	20.76
Parks and recreation -----	76.93	59.12	35.16	41.02	37.96	50.41	29.51	21.80	60.97
Housing and community development -----	11.63	13.18	16.52	26.07	46.64	11.70	19.14	38.24	2.12
Government administration:									
Financial administration -----	8.20	16.89	11.18	11.42	20.73	23.55	20.67	9.41	19.83
Judicial and legal -----	6.06	34.32	4.85	4.93	7.02	12.66	7.59	3.66	6.32
General public buildings -----	1.70	4.68	6.80	10.23	6.32	7.43	10.99	1.85	2.03
Other -----	6.86	11.20	11.73	9.25	7.89	31.17	14.61	5.27	14.23
Interest on general debt -----	35.80	241.84	55.66	74.53	122.30	194.83	78.03	18.60	77.89
General expenditure, n.e.c. -----	48.95	149.56	85.10	44.39	14.06	62.49	15.68	11.66	20.78
Utility and liquor store expenditure -----	1 261.85	1 306.65	75.50	89.96	88.07	965.05	94.33	536.08	146.34
Insurance trust expenditure -----	86.25	67.72	8.64	5.01	—	48.13	8.70	—	—
Debt outstanding -----	1 140.51	4 842.02	757.80	1 189.63	1 638.70	6 859.56	1 272.81	1 533.89	1 625.63
Long-term -----	1 140.51	4 802.38	757.80	1 189.63	1 638.70	6 549.14	1 272.81	1 533.89	1 625.63
Education -----	70.29	259.44	—	—	—	—	—	—	—
Public debt for private purposes -----	35.36	2 280.70	518.62	1 111.36	352.86	627.52	397.19	35.49	877.03
Utility -----	438.21	1 372.45	7.33	31.08	409.24	4 171.75	219.70	1 224.90	144.12
Other and unallocable -----	596.66	889.79	231.85	47.19	876.60	1 749.88	655.92	273.49	604.48
Long-term debt issued -----	83.33	57.33	35.24	257.23	304.27	1 012.27	156.22	5.16	108.97
Long-term debt retired -----	104.35	167.34	81.88	52.75	297.46	780.01	181.52	26.97	71.90
Cash and security holdings -----	2 269.40	4 319.10	926.73	1 898.48	732.17	3 168.81	829.65	445.81	1 452.68
Exhibit—City contribution to own retirement systems -----	51.46	105.71	3.62	.93	—	29.27	5.29	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Dallas	El Paso	Fort Worth	Garland	Grand Prairie	Houston	Irving
	263	264	265	266	267	268	269
Population, 1988	987 400	515 800	426 600	180 500	98 900	1 698 100	133 000
Date of end of fiscal year	9/30	8/31	9/30	9/30	9/30	6/30	9/30
Revenue	1 134.46	567.72	1 174.66	1 331.68	822.15	1 002.14	773.62
General revenue	822.25	472.35	940.68	591.58	709.85	763.07	663.65
Intergovernmental revenue	38.54	47.92	187.75	27.73	14.80	33.65	2.16
From Federal Government	18.95	26.42	117.33	19.11	8.43	18.33	—
From State governments	9.77	12.30	32.98	8.62	6.37	5.95	1.41
From local governments	9.81	9.20	37.44	—	—	9.38	.75
General revenue from own sources	783.72	424.43	752.92	563.85	695.05	729.41	661.50
Taxes	481.48	215.66	448.17	263.53	329.62	407.72	480.86
Property	281.95	107.69	304.29	186.48	216.70	221.58	260.72
General sales	106.79	79.59	87.82	55.70	67.64	111.94	128.23
Selective sales	79.88	22.00	45.32	18.33	38.85	62.48	77.73
Income	—	—	—	—	—	—	—
Other	12.85	6.38	10.73	3.03	6.42	11.71	14.18
Current charges	187.23	107.95	139.28	152.60	120.75	211.81	116.74
Miscellaneous revenue	115.01	101.42	165.47	147.71	244.68	109.88	63.89
Utility and liquor store revenue	102.56	66.15	130.13	740.10	112.31	133.73	109.96
Insurance trust revenue	209.66	49.23	103.85	—	—	105.34	—
Expenditure	1 001.93	567.33	1 173.61	1 260.63	842.55	977.45	774.05
By character and object:							
Intergovernmental	20.64	7.47	3.94	.78	57.20	2.17	2.96
To State governments	.16	—	—	—	—	—	—
To local governments	20.48	7.47	3.94	.78	57.20	2.17	2.96
Current operation	528.76	314.55	643.67	987.17	423.17	539.34	577.20
Capital outlay	246.57	160.00	315.22	177.27	148.99	243.60	139.00
Construction	208.14	127.96	291.97	96.66	55.02	197.89	107.59
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	122.03	64.78	165.32	95.41	213.19	156.94	54.89
Insurance benefits and repayments	83.94	20.53	45.47	—	—	35.40	—
Exhibit—Salaries and wages	366.62	179.91	320.00	253.19	225.12	295.04	297.52
General expenditure	795.03	452.67	912.56	533.52	742.45	816.67	642.33
Current expenditure	605.11	318.55	636.72	404.83	623.62	606.55	529.67
Intergovernmental expenditure	20.64	7.47	3.94	.78	57.20	2.17	2.96
Capital outlay	189.92	134.12	275.84	128.69	118.83	210.12	112.66
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	15.05	7.10	17.76	17.70	7.91	12.37	17.29
Social services and income maintenance:							
Public welfare	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—
Health	15.86	22.71	20.22	5.62	10.64	28.97	7.56
Other	—	—	—	—	—	—	—
Transportation:							
Highways	87.95	24.47	87.52	111.35	97.46	53.87	66.80
Capital outlay	50.49	9.07	49.46	75.39	37.51	37.52	39.09
Air transportation	11.74	14.41	76.37	—	2.96	78.64	—
Parking facilities	4.16	.13	.36	—	—	—	—
Other	.18	—	—	—	—	—	—
Public safety:							
Police protection	142.53	81.61	114.26	73.33	113.06	140.40	73.77
Fire protection	72.67	36.63	72.94	48.74	64.23	77.60	66.79
Correction	3.91	.10	.80	—	—	.24	3.25
Protective inspection and regulation	6.31	5.57	8.61	4.44	8.09	5.02	6.01
Environment and housing:							
Natural resources	—	13.09	—	—	—	—	—
Sewerage	107.52	91.92	155.23	65.58	81.68	157.93	67.15
Capital outlay	70.16	70.65	101.60	19.41	27.53	88.64	4.74
Solid waste management	33.38	20.90	25.60	26.48	17.64	25.42	23.92
Parks and recreation	95.91	27.83	60.89	38.22	52.90	32.97	65.17
Housing and community development	12.43	9.25	14.73	19.93	16.32	10.88	—
Government administration:							
Financial administration	12.30	10.59	21.50	10.27	18.19	18.87	18.67
Judicial and legal	11.44	6.68	10.08	5.60	9.29	10.38	8.19
General public buildings	16.27	2.25	33.69	6.62	3.54	1.56	8.94
Other	8.68	4.99	9.78	10.06	9.60	4.22	30.95
Interest on general debt	101.35	56.93	134.58	72.75	187.97	115.63	40.82
General expenditure, n.e.c.	35.39	15.50	47.63	16.81	40.97	41.68	135.05
Utility and liquor store expenditure	122.96	94.13	215.58	727.11	100.10	125.39	131.71
Insurance trust expenditure	83.94	20.53	45.47	—	—	35.40	—
Debt outstanding	1 589.66	874.38	2 208.44	1 345.78	2 488.87	2 126.25	771.56
Long-term	1 557.05	874.38	2 208.44	1 345.78	2 488.87	2 087.97	771.56
Education	—	—	—	—	—	—	—
Public debt for private purposes	76.82	562.51	750.50	121.81	1 545.52	339.97	—
Utility	230.76	133.64	384.18	383.77	311.35	413.23	198.10
Other and unallocable	1 249.48	178.24	1 073.76	840.20	631.99	1 334.78	573.46
Long-term debt issued	168.32	69.30	154.95	158.81	144.39	190.70	154.85
Long-term debt retired	82.77	41.25	203.33	176.45	181.91	125.04	109.98
Cash and security holdings	1 989.31	1 416.79	2 616.63	644.60	2 115.92	2 095.43	822.97
Exhibit—City contribution to own retirement systems	64.13	21.56	35.19	—	—	28.32	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Laredo	Lubbock	McAllen	Mesquite	Midland	Odessa	Pasadena
	270	271	272	273	274	275	276
Population, 1988	125 100	188 100	87 300	93 100	95 900	95 000	116 900
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	536.91	913.98	879.10	668.32	746.25	547.95	489.32
General revenue	469.26	537.79	813.14	587.84	586.67	414.47	411.44
Intergovernmental revenue	45.10	35.53	39.29	51.75	36.41	36.04	33.78
From Federal Government	31.00	15.09	34.43	47.99	34.05	19.86	30.25
From State governments	13.54	16.46	2.59	3.76	2.37	1.88	2.28
From local governments	.56	3.98	2.27	—	—	14.29	1.26
General revenue from own sources	424.16	502.26	773.85	536.09	550.26	378.43	377.66
Taxes	199.35	264.52	265.60	303.66	274.90	195.19	216.23
Property	79.94	156.31	114.57	172.59	151.84	90.20	121.63
General sales	56.98	80.06	99.47	92.37	84.63	71.99	58.61
Selective sales	55.12	24.89	47.92	34.72	33.47	30.88	33.47
Income	—	—	—	—	—	—	—
Other	5.32	3.26	3.64	3.98	4.96	2.12	2.52
Current charges	155.08	115.12	135.48	121.30	151.67	101.35	110.38
Miscellaneous revenue	69.72	122.62	372.77	111.13	123.69	81.89	51.05
Utility and liquor store revenue	58.03	350.59	59.37	80.48	143.67	117.17	77.88
Insurance trust revenue	9.63	25.60	6.59	—	15.90	16.31	—
Expenditure	474.17	800.33	810.03	713.79	654.25	558.45	511.34
By character and object:							
Intergovernmental	—	7.14	8.79	—	2.69	—	—
To State governments	—	—	—	—	—	—	—
To local governments	—	7.14	8.79	—	2.69	—	—
Current operation	343.52	608.79	392.39	487.81	471.32	442.02	440.15
Capital outlay	81.73	56.78	142.15	127.05	78.87	49.13	35.41
Construction	59.60	48.57	82.57	88.67	73.16	41.66	26.56
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	44.22	116.40	265.10	98.94	91.98	58.48	35.78
Insurance benefits and repayments	4.71	11.23	1.60	—	9.38	8.82	—
Exhibit—Salaries and wages	221.76	256.58	177.19	298.03	280.76	216.77	192.22
General expenditure	409.18	507.00	708.66	614.06	518.54	473.35	450.57
Current expenditure	327.45	455.42	625.01	513.51	476.66	424.22	415.78
Intergovernmental expenditure	—	7.14	8.79	—	2.69	—	—
Capital outlay	81.73	51.58	83.65	100.55	41.88	49.13	34.79
General expenditure by function:							
Education services:							
Education	—	—	—	—	—	—	—
Elementary and secondary education	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Libraries	5.41	9.31	10.52	9.79	—	—	13.49
Social services and income maintenance:							
Public welfare	13.53	—	.86	—	.34	3.27	.01
Hospitals	—	—	—	—	—	—	—
Health	8.59	11.48	3.57	7.94	14.90	—	7.13
Other	—	—	—	—	—	—	—
Transportation:							
Highways	83.66	58.84	60.49	66.81	64.73	42.86	38.93
Capital outlay	27.26	28.51	26.44	38.20	19.48	6.84	3.29
Air transportation	17.47	17.13	10.99	22.15	21.08	—	—
Parking facilities	.91	—	—	—	—	—	—
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	61.85	74.87	86.87	95.16	98.82	79.23	109.86
Fire protection	46.24	55.81	39.48	67.92	56.54	64.37	11.34
Correction	—	—	—	—	—	5.85	—
Protective inspection and regulation	3.76	3.18	2.04	4.55	4.68	8.87	2.67
Environment and housing:							
Natural resources	—	—	—	—	—	—	—
Sewerage	31.60	24.04	24.82	32.44	55.67	82.81	67.38
Capital outlay	19.34	2.11	3.57	2.35	2.50	6.60	15.61
Solid waste management	4.70	27.27	31.40	37.57	32.84	27.24	31.61
Parks and recreation	14.24	46.17	39.82	31.40	39.28	43.74	31.90
Housing and community development	12.66	14.23	23.21	22.06	4.42	7.85	27.37
Government administration:							
Financial administration	13.69	6.58	15.13	14.70	22.67	10.40	10.57
Judicial and legal	4.00	6.83	6.60	7.83	10.90	8.39	19.72
General public buildings	12.09	4.25	1.73	31.00	7.53	7.08	13.03
Other	3.76	19.87	12.71	10.68	12.81	9.09	7.40
Interest on general debt	38.96	86.29	259.98	91.13	60.25	39.69	25.91
General expenditure, n.e.c.	32.05	40.85	78.44	60.95	11.07	32.58	32.25
Utility and liquor store expenditure	60.29	282.11	99.77	99.73	126.33	76.28	60.77
Insurance trust expenditure	4.71	11.23	1.60	—	9.38	8.82	—
Debt outstanding	538.55	1 520.58	3 635.01	1 303.68	1 268.70	704.14	560.33
Long-term	538.55	1 520.58	3 635.01	1 303.68	1 268.70	704.14	560.33
Education	—	—	—	—	—	—	—
Public debt for private purposes	115.90	813.08	3 304.88	662.93	541.64	395.77	12.25
Utility	49.60	367.15	61.45	144.95	517.31	238.05	250.21
Other and unallocable	373.05	340.35	268.67	495.80	209.75	70.32	297.86
Long-term debt issued	93.09	59.78	3.44	71.97	235.14	—	35.50
Long-term debt retired	51.50	131.74	163.69	93.21	117.15	49.87	53.12
Cash and security holdings	561.37	1 497.44	3 745.44	940.49	1 380.55	843.69	135.29
Exhibit—City contribution to own retirement systems	4.45	5.56	2.62	—	5.27	4.31	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Plano	Richardson	San Angelo	San Antonio	Tyler	Waco	Wichita Falls
	277	278	279	280	281	282	283
Population, 1988	118 800	77 100	87 300	943 100	74 700	103 400	97 900
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue	825.80	816.60	476.89	1 520.43	853.75	811.48	549.97
General revenue	713.61	695.37	380.01	565.80	741.04	697.80	444.80
Intergovernmental revenue	10.03	21.61	34.11	102.05	49.64	42.46	39.01
From Federal Government	5.34	—	25.54	41.31	34.97	28.37	30.93
From State governments	4.69	2.58	8.50	32.00	14.46	11.07	5.24
From local governments	—	19.03	.07	28.74	.21	3.02	2.84
General revenue from own sources	703.59	673.76	345.90	463.75	691.41	655.35	405.79
Taxes	465.97	434.27	243.85	213.51	318.86	319.90	257.56
Property	301.36	238.92	143.67	117.59	143.27	137.92	148.22
General sales	106.23	132.72	65.43	66.87	116.20	128.65	69.41
Selective sales	47.50	56.11	28.22	22.51	55.45	50.05	35.42
Income	—	—	—	—	—	—	—
Other	10.88	6.51	6.53	6.54	3.95	3.29	4.50
Current charges	132.08	178.07	63.97	91.19	111.31	151.41	102.79
Miscellaneous revenue	105.54	61.43	38.08	159.05	261.23	184.03	45.44
Utility and liquor store revenue	112.19	121.23	96.68	920.63	93.37	113.68	94.93
Insurance trust revenue	—	—	—	34.00	19.33	—	10.23
Expenditure	842.27	815.62	491.62	1 789.29	830.44	800.85	507.52
By character and object:							
Intergovernmental	124.57	—	8.96	9.17	4.12	29.33	—
To State governments	—	—	—	5.80	—	—	—
To local governments	124.57	—	8.96	3.37	4.12	29.33	—
Current operation	401.73	657.16	393.26	891.28	530.32	456.97	447.20
Capital outlay	185.49	91.35	66.79	591.04	49.40	172.54	19.15
Construction	185.49	72.24	—	505.94	26.76	166.41	9.08
Assistance and subsidies	—	—	—	—	—	—	—
Interest on debt	130.49	67.11	22.60	285.98	241.31	142.00	35.71
Insurance benefits and repayments	—	—	—	11.81	5.29	—	5.45
Exhibit—Salaries and wages	265.49	296.96	201.44	353.41	218.53	261.63	224.34
General expenditure	799.44	711.25	372.91	729.57	739.12	682.76	401.72
Current expenditure	613.96	622.14	339.84	526.03	691.67	545.64	382.56
Intergovernmental expenditure	124.57	—	8.96	9.17	4.12	29.33	—
Capital outlay	185.49	89.11	33.07	203.55	47.44	137.12	19.15
General expenditure by function:							
Education services:							
Education	—	—	—	1.21	—	—	—
Elementary and secondary education	—	—	—	.09	—	—	—
Higher education	—	—	—	1.12	—	—	—
Other	—	—	—	—	—	—	—
Libraries	12.99	14.06	—	11.38	8.93	10.19	5.10
Social services and income maintenance:							
Public welfare	—	—	12.65	5.81	—	8.12	—
Hospitals	—	—	—	—	—	—	—
Health	4.76	7.83	12.45	17.25	29.12	16.47	16.52
Other	—	—	—	—	—	—	—
Transportation:							
Highways	91.46	85.12	47.70	62.47	66.10	58.94	60.52
Capital outlay	69.38	68.24	3.91	35.42	20.01	36.94	9.04
Air transportation	—	—	15.42	29.18	13.82	15.82	2.35
Parking facilities	—	—	—	2.58	—	—	.28
Other	—	—	—	—	—	—	—
Public safety:							
Police protection	83.94	117.41	65.09	101.41	99.80	110.13	78.18
Fire protection	66.85	65.11	41.90	63.04	57.01	66.03	53.53
Correction	—	—	—	.94	—	—	—
Protective inspection and regulation	20.67	6.10	3.23	4.74	3.08	5.54	4.46
Environment and housing:							
Natural resources	—	—	—	28.09	—	—	—
Sewerage	77.18	71.92	39.16	80.67	19.93	67.73	26.38
Capital outlay	—	1.05	12.82	36.11	1.18	21.34	6.75
Solid waste management	35.91	39.78	—	24.56	47.97	37.18	46.15
Parks and recreation	65.07	65.33	33.46	61.52	26.41	78.99	27.67
Housing and community development	2.08	—	4.89	29.87	34.63	16.27	17.24
Government administration:							
Financial administration	32.36	16.30	6.56	20.05	15.46	7.56	11.26
Judicial and legal	4.68	3.23	7.45	6.27	7.67	5.64	6.10
General public buildings	103.93	12.36	2.02	16.99	2.06	4.50	3.64
Other	12.10	39.49	8.18	9.14	11.19	10.83	10.76
Interest on general debt	105.10	51.00	15.48	90.41	221.99	119.76	16.86
General expenditure, n.e.c.	80.37	116.20	57.29	61.99	73.94	43.06	14.72
Utility and liquor store expenditure	42.83	104.37	118.71	1 047.90	86.04	118.09	100.35
Insurance trust expenditure	—	—	—	11.81	5.29	—	5.45
Debt outstanding	1 731.08	861.22	304.71	4 277.93	2 581.04	1 642.26	447.70
Long-term	1 731.08	861.22	304.71	4 145.39	2 581.04	1 642.26	447.70
Education	—	—	—	—	—	—	—
Public debt for private purposes	—	153.70	—	88.46	1 928.22	1 062.91	—
Utility	278.37	147.80	75.09	2 971.33	248.39	245.90	233.25
Other and unallocable	1 452.71	559.73	229.62	1 085.60	404.43	333.45	214.45
Long-term debt issued	210.44	14.07	122.22	885.43	213.41	107.74	—
Long-term debt retired	112.21	69.79	53.92	528.25	276.49	83.43	12.61
Cash and security holdings	523.50	471.89	267.34	1 457.39	2 586.60	1 507.29	504.39
Exhibit—City contribution to own retirement systems	—	—	—	18.17	4.85	—	3.49

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Utah		Vermont-Burlington	Virginia			
	Salt Lake City	West Valley		Alexandria	Chesapeake	Hampton	Newport News
	284	285		286	287	288	289
Population, 1988	152 700	93 000	37 100	108 400	147 800	130 800	160 100
Date of end of fiscal year	6/30	6/30	12/31	6/30	6/30	6/30	6/30
Revenue	1 320.67	202.08	2 024.39	2 698.60	1 832.12	1 598.85	2 109.66
General revenue	1 170.58	202.08	846.63	2 690.25	1 737.58	1 598.85	1 801.45
Intergovernmental revenue	94.13	26.25	87.30	619.03	679.28	612.37	750.68
From Federal Government	60.84	13.42	49.46	96.93	15.62	47.01	97.00
From State governments	33.29	8.96	11.35	428.89	663.66	565.36	647.40
From local governments	-	3.87	26.50	93.21	-	-	6.28
General revenue from own sources	1 076.44	175.83	759.33	2 071.22	1 058.29	986.48	1 050.77
Taxes	515.51	142.26	339.03	1 680.92	887.93	709.40	798.61
Property	251.72	34.57	318.98	1 246.06	625.72	460.47	543.92
General sales	141.02	70.82	-	117.93	64.27	76.02	58.93
Selective sales	91.31	29.67	-	163.38	111.16	103.56	103.43
Income	-	-	-	-	-	-	-
Other	31.46	7.20	20.05	153.55	86.78	69.34	92.34
Current charges	418.18	11.17	285.44	185.23	88.80	159.13	148.65
Miscellaneous revenue	142.76	22.40	134.85	205.06	81.57	117.95	103.51
Utility and liquor store revenue	150.09	-	1 073.05	8.35	94.54	-	211.81
Insurance trust revenue	-	-	104.72	-	-	-	96.41
Expenditure	1 499.88	226.25	2 489.43	2 792.44	2 002.10	1 661.40	2 114.12
By character and object:							
Intergovernmental	-	7.91	18.41	45.76	8.36	12.37	-
To State governments	-	.01	-	-	8.61	-	-
To local governments	-	7.90	18.41	45.76	8.36	3.76	-
Current operation	852.82	193.08	1 496.50	2 297.91	1 605.01	1 422.61	1 599.99
Capital outlay	544.38	3.09	667.84	230.54	298.06	118.72	297.44
Construction	409.91	-	135.18	164.19	249.81	84.59	161.56
Assistance and subsidies	-	-	-	14.50	1.76	3.58	15.73
Interest on debt	102.69	22.17	263.32	203.75	88.92	104.13	155.54
Insurance benefits and repayments	-	-	43.37	-	-	-	45.42
Exhibit—Salaries and wages	529.34	100.66	568.76	1 379.44	761.19	727.15	967.00
General expenditure	1 356.67	226.25	1 332.80	2 776.07	1 900.66	1 661.40	2 037.40
Current expenditure	845.68	223.16	743.18	2 545.77	1 629.46	1 542.68	1 739.96
Intergovernmental expenditure	-	7.91	18.41	45.76	8.36	12.37	-
Capital outlay	510.99	3.09	589.62	230.30	271.20	118.72	297.44
General expenditure by function:							
Education services:							
Education	-	-	-	-	738.90	923.25	744.50
Elementary and secondary education	-	-	-	-	738.03	923.25	744.50
Higher education	-	-	-	.88	-	-	-
Other	-	-	-	-	-	-	-
Libraries	37.18	-	18.30	29.60	18.60	11.92	12.00
Social services and income maintenance:							
Public welfare	-	-	-	159.95	49.30	55.57	67.86
Hospitals	-	-	-	6.49	-	-	-
Health	.15	-	13.61	114.92	62.63	20.59	23.41
Other	-	-	-	-	-	-	-
Transportation:							
Highways	152.02	25.45	63.69	171.00	278.19	31.83	114.45
Capital outlay	59.80	.68	38.49	45.91	150.77	.45	.63
Air transportation	364.72	-	135.50	-	-	-	2.45
Parking facilities	-	-	36.04	-	-	-	4.83
Other	-	-	15.36	26.13	2.19	-	-
Public safety:							
Police protection	125.89	56.01	104.64	205.12	105.88	71.26	99.31
Fire protection	120.91	21.99	92.72	149.22	91.84	66.33	91.11
Correction	-	-	-	71.57	53.53	27.05	53.64
Protective inspection and regulation	1.77	-	-	20.08	8.34	6.14	25.02
Environment and housing:							
Natural resources	-	-	-	-	-	-	-
Sewerage	98.59	-	452.40	172.07	14.20	12.68	35.67
Capital outlay	58.11	-	399.97	46.35	-	.26	10.42
Solid waste management	18.96	9.00	81.56	28.52	49.92	31.37	118.39
Parks and recreation	75.04	2.88	40.94	91.37	28.80	90.96	68.23
Housing and community development	157.15	7.52	98.63	84.55	5.10	63.26	177.28
Government administration:							
Financial administration	27.96	12.14	21.21	41.92	42.79	18.76	39.34
Judicial and legal	7.30	8.65	7.39	127.63	20.74	9.79	33.84
General public buildings	7.90	1.98	6.42	33.75	27.58	15.89	21.87
Other	33.88	9.85	26.93	89.66	24.23	16.09	14.92
Interest on general debt	92.15	22.17	33.34	203.75	69.60	104.13	124.24
General expenditure, n.e.c.	35.08	48.61	84.12	209.88	23.94	263.48	29.36
Utility and liquor store expenditure	143.22	-	1 113.26	16.37	101.44	-	31.30
Insurance trust expenditure	-	-	43.37	-	-	-	45.42
Debt outstanding	2 188.60	285.44	4 310.16	3 006.07	1 519.67	1 576.12	2 496.45
Long-term							
Education	2 188.60	285.44	4 164.61	3 006.07	1 519.67	1 446.90	2 192.15
Public debt for private purposes	189.95	-	-	62.10	239.74	8.14	275.73
Utility	142.64	-	-	1 145.57	380.71	458.22	634.38
Other and unallocable	1 856.01	285.44	3 582.51	582.10	1 798.39	600.41	435.32
Long-term debt issued	326.86	20.59	152.29	442.80	302.52	304.40	389.53
Long-term debt retired	59.86	4.03	113.69	153.68	54.99	113.80	153.51
Cash and security holdings	1 154.82	299.55	2 036.52	2 481.09	1 367.92	1 307.54	2 005.62
Exhibit—City contribution to own retirement systems	-	-	31.89	-	-	-	62.90

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Virginia—Con.					Washington	
	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Seattle
	291	292	293	294	295	296	297
Population, 1988	286 500	107 500	213 300	97 700	365 300	88 900	502 200
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	12/31	12/31
Revenue	2 068.51	1 890.96	3 069.53	1 882.77	1 962.03	1 281.98	2 013.74
General revenue	1 884.66	1 728.95	2 433.65	1 744.37	1 861.42	1 147.87	1 254.56
Intergovernmental revenue	766.52	821.09	816.27	694.26	693.41	101.03	185.86
From Federal Government	212.20	80.60	158.37	109.64	235.81	4.16	54.08
From State governments	544.03	727.83	649.44	576.02	451.01	56.16	116.02
From local governments	10.30	12.65	8.46	8.60	6.59	40.71	15.76
General revenue from own sources	1 118.13	907.86	1 617.38	1 050.11	1 168.01	1 046.84	1 068.70
Taxes	693.73	681.00	1 131.74	846.02	916.43	640.94	636.89
Property	395.03	438.70	722.21	471.53	553.94	165.67	211.14
General sales	71.12	46.87	99.60	124.18	156.90	231.28	138.54
Selective sales	156.28	134.06	172.09	141.42	133.89	110.46	142.33
Income	—	—	—	—	—	—	—
Other	71.30	61.38	137.85	108.89	71.71	133.53	144.88
Current charges	266.88	170.34	359.16	150.86	107.37	247.38	287.03
Miscellaneous revenue	157.52	56.52	126.49	53.23	144.21	158.52	144.78
Utility and liquor store revenue	115.94	97.00	549.48	47.63	100.60	134.11	639.15
Insurance trust revenue	67.92	65.00	86.39	90.78	—	—	120.03
Expenditure	2 111.60	1 959.26	3 200.58	1 924.49	1 859.32	1 139.98	1 881.62
By character and object:							
Intergovernmental	13.09	8.38	26.87	3.96	4.06	3.88	114.25
To State governments	—	—	—	—	—	—	.60
To local governments	13.09	8.38	26.87	3.96	4.06	3.88	113.65
Current operation	1 540.92	1 629.43	2 531.38	1 532.54	1 373.38	693.23	1 226.74
Capital outlay	338.01	182.53	365.05	272.52	384.11	377.45	321.06
Construction	282.76	110.72	307.21	212.57	327.80	359.81	257.83
Assistance and subsidies	19.04	33.58	37.29	12.15	1.08	—	—
Interest on debt	150.32	78.35	181.96	54.34	96.68	65.42	115.28
Insurance benefits and repayments	50.20	26.98	58.03	48.99	—	—	104.29
Exhibit—Salaries and wages	848.61	916.13	1 489.82	935.68	848.76	512.27	657.65
General expenditure	1 949.93	1 886.45	2 495.49	1 785.05	1 760.56	991.07	1 088.00
Current expenditure	1 649.87	1 711.05	2 239.70	1 545.49	1 405.34	640.51	897.46
Intergovernmental expenditure	13.09	8.38	26.87	3.96	4.06	3.88	114.25
Capital outlay	300.06	175.40	255.78	239.56	355.21	350.56	190.55
General expenditure by function:							
Education services:							
Education	681.10	829.81	824.93	729.86	802.58	—	—
Elementary and secondary education	681.10	829.81	824.93	729.86	802.57	—	—
Higher education	—	—	—	—	.01	—	—
Other	—	—	—	—	—	—	—
Libraries	15.57	12.21	17.09	18.34	21.16	—	37.25
Social services and income maintenance:							
Public welfare	91.78	148.25	166.85	109.01	35.80	.12	—
Hospitals	38.20	—	—	—	—	—	—
Health	56.71	70.74	73.79	10.57	47.68	6.83	22.11
Other	—	—	—	—	—	—	—
Transportation:							
Highways	87.26	70.80	96.29	80.64	216.62	167.01	120.56
Capital outlay	31.57	19.52	18.51	26.43	151.52	95.10	78.09
Air transportation	76.04	—	—	—	—	—	—
Parking facilities	10.76	5.70	4.30	1.15	.10	—	1.33
Other	8.32	7.44	2.40	—	2.46	—	—
Public safety:							
Police protection	106.18	107.46	172.04	102.53	106.32	117.08	140.64
Fire protection	67.40	70.36	128.11	94.62	52.67	67.19	96.13
Correction	42.30	49.43	47.14	65.32	33.10	7.54	14.40
Protective inspection and regulation	15.84	27.53	29.00	9.89	7.76	—	21.40
Environment and housing:							
Natural resources	—	—	—	—	2.80	.58	—
Sewerage	19.34	39.16	166.35	110.72	52.43	105.13	129.39
Capital outlay	7.06	14.41	54.90	63.45	27.98	16.06	27.54
Solid waste management	36.28	22.27	73.39	40.10	45.03	1.81	80.21
Parks and recreation	71.18	65.13	77.87	46.41	75.11	150.69	135.27
Housing and community development	219.54	94.70	250.41	102.75	12.80	24.21	46.14
Government administration:							
Financial administration	30.11	37.73	48.52	50.88	32.61	32.33	32.86
Judicial and legal	21.21	26.07	34.90	23.65	15.34	15.51	31.56
General public buildings	30.53	32.00	33.97	44.11	70.82	—	6.07
Other	25.06	29.99	27.67	20.56	16.81	.154.54	35.53
Interest on general debt	132.65	78.35	139.69	54.24	78.57	47.95	45.26
General expenditure, n.e.c.	66.58	61.27	80.75	69.69	31.98	92.55	91.88
Utility and liquor store expenditure	111.47	45.83	647.07	90.46	98.77	148.91	689.33
Insurance trust expenditure	50.20	26.98	58.03	48.99	—	—	104.29
Debt outstanding	1 884.74	1 070.01	3 198.05	968.38	1 390.25	990.71	1 799.84
Long-term							
Education	1 884.74	1 070.01	3 198.05	968.38	1 390.25	912.61	1 799.84
Public debt for private purposes	89.08	22.44	256.02	148.37	338.62	—	—
Utility	765.21	251.40	268.33	67.55	239.69	—	—
Other and unallocable	229.76	—	557.70	2.05	248.38	236.76	1 124.90
	800.70	796.18	2 116.01	750.41	563.56	675.85	674.94
Long-term debt issued	154.45	—	788.15	78.02	245.10	210.26	165.31
Long-term debt retired	120.20	74.26	415.69	68.02	80.79	80.39	151.24
Cash and security holdings	2 321.62	1 164.26	2 324.28	1 520.23	1 147.74	736.15	1 701.94
Exhibit—City contribution to own retirement systems	34.71	21.06	43.82	53.97	—	—	63.33

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1989-90—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington—Con.		West Virginia— Huntington	Wisconsin					Wyoming— Cheyenne
	Spokane	Tacoma		Green Bay	Kenosha	Madison	Milwaukee	Racine	
	298	299		300	301	302	303	304	
Population, 1988	170 900	164 000	56 300	95 600	76 400	178 200	599 400	82 500	54 000
Date of end of fiscal year	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31	6/30
Revenue	874.25	2 430.93	575.28	897.58	740.94	857.99	1 303.55	843.55	833.44
General revenue	728.75	1 048.61	545.31	832.89	683.55	787.97	932.27	770.65	683.56
Intergovernmental revenue	102.12	100.72	50.18	324.60	322.92	277.21	462.90	372.11	399.52
From Federal Government	16.73	13.22	40.36	20.19	30.09	32.98	70.80	29.32	49.44
From State governments	82.73	86.43	9.82	297.89	284.76	233.06	391.51	314.33	238.94
From local governments	2.65	1.07	—	6.53	8.06	11.17	.59	28.46	111.13
General revenue from own sources	626.63	947.89	495.13	508.28	360.63	510.76	469.37	398.55	284.04
Taxes	293.38	516.42	214.56	211.95	189.18	303.41	257.56	232.88	83.78
Property	102.49	138.09	28.06	199.38	177.47	270.66	237.90	225.43	55.61
General sales	97.38	126.57	—	.01	—	.01	—	—	—
Selective sales	73.09	159.56	30.21	5.18	1.40	15.43	6.85	.74	20.39
Income	—	—	—	—	—	—	—	—	—
Other	20.42	92.21	156.29	7.37	10.30	17.31	12.81	6.72	7.78
Current charges	227.71	313.11	178.01	158.33	83.87	108.55	103.40	84.19	118.48
Miscellaneous revenue	105.54	118.36	102.56	138.01	87.58	98.80	108.41	81.47	81.78
Utility and liquor store revenue	83.57	1 247.18	—	64.70	57.40	70.01	65.62	72.90	128.85
Insurance trust revenue	61.93	135.14	29.96	—	—	—	305.66	—	21.04
Expenditure	1 152.19	2 433.05	638.08	919.32	863.06	901.81	1 082.41	893.38	791.78
By character and object:									
Intergovernmental	19.60	6.10	1.76	—	1.49	34.60	40.53	—	12.69
To State governments	—	—	—	—	1.49	—	—	—	—
To local governments	19.60	6.10	1.76	—	—	34.60	40.53	—	12.69
Current operation	597.60	1 709.19	432.33	676.55	597.40	703.64	741.54	830.44	522.09
Capital outlay	463.77	420.76	57.12	127.92	211.99	108.93	136.55	26.22	146.33
Construction	463.77	420.76	31.46	126.58	170.93	101.26	102.63	26.22	138.76
Assistance and subsidies	—	—	—	—	—	—	—	—	—
Interest on debt	31.58	214.84	105.81	114.85	52.19	54.64	58.66	36.73	101.56
Insurance benefits and repayments	39.64	82.18	41.07	—	—	—	105.13	—	9.11
Exhibit—Salaries and wages	194.83	596.18	204.07	305.23	271.09	376.48	414.05	368.85	247.57
General expenditure	1 021.83	1 013.71	597.02	844.54	754.97	753.77	920.00	787.68	614.98
Current expenditure	573.64	815.76	539.89	719.52	571.05	646.84	799.93	761.47	527.67
Intergovernmental expenditure	19.60	6.10	1.76	—	1.49	34.60	40.53	—	12.69
Capital outlay	448.19	197.95	57.12	125.02	183.93	106.92	120.06	26.22	87.31
General expenditure by function:									
Education services:									
Education	—	.68	—	—	—	—	—	—	—
Elementary and secondary education	—	.68	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Libraries	23.07	68.82	.71	—	36.70	28.60	30.50	46.72	—
Social services and income maintenance:									
Public welfare	—	7.17	—	—	—	.03	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	12.95	15.91	1.69	13.94	39.75	30.59	16.37	17.43	27.02
Other	—	—	—	—	—	—	—	—	—
Transportation:									
Highways	38.33	95.67	37.80	168.80	63.63	78.57	76.36	107.39	111.09
Capital outlay	—	—	10.73	77.21	17.07	31.09	30.08	26.22	47.17
Air transportation	—	1.58	.62	—	9.67	—	—	—	—
Parking facilities	.42	2.11	13.30	14.94	.08	19.95	9.56	7.18	2.39
Other	—	—	—	—	2.71	—	5.82	—	—
Public safety:									
Police protection	106.78	118.05	66.18	118.18	131.13	123.64	190.21	174.81	77.80
Fire protection	84.66	106.26	71.30	126.82	83.04	95.75	94.07	119.83	57.43
Correction	8.78	9.05	—	—	.35	—	—	2.19	3.85
Protective inspection and regulation	7.98	1.88	3.43	8.20	4.31	9.07	27.79	5.58	3.57
Environment and housing:									
Natural resources	.98	.77	7.42	13.34	24.15	61.86	15.83	26.57	—
Sewerage	146.88	199.12	90.21	116.16	71.32	47.72	74.61	60.64	58.22
Capital outlay	99.23	106.29	2.15	8.90	18.74	—	17.89	—	30.24
Solid waste management	409.81	108.05	45.65	25.23	28.66	39.23	65.63	33.67	37.89
Parks and recreation	53.75	36.33	30.37	70.08	45.63	80.74	18.58	73.48	34.41
Housing and community development	13.03	17.56	32.70	14.27	8.56	38.32	70.98	14.62	47.06
Government administration:									
Financial administration	6.94	35.24	31.97	14.09	8.57	19.83	30.65	19.60	7.74
Judicial and legal	19.52	20.32	3.71	5.64	5.24	6.08	10.49	6.24	6.07
General public buildings	—	—	6.13	—	4.82	1.83	22.78	8.16	9.20
Other	14.00	25.85	12.38	11.88	13.43	12.32	13.45	13.44	17.33
Interest on general debt	22.50	70.71	105.81	112.53	52.19	48.25	58.66	34.59	45.94
General expenditure, n.e.c.	51.45	72.55	35.63	10.44	121.05	11.40	87.64	15.54	67.96
Utility and liquor store expenditure	90.73	1 337.16	—	74.78	108.09	148.04	57.29	105.70	167.69
Insurance trust expenditure	39.64	82.18	41.07	—	—	—	105.13	—	9.11
Debt outstanding	1 175.73	2 520.62	1 418.47	1 490.49	802.20	667.64	860.15	593.90	1 485.94
Long-term	1 138.61	2 520.62	1 418.47	1 490.49	723.66	667.64	858.96	593.90	1 485.94
Education	—	—	—	—	—	—	8.98	—	—
Public debt for private purposes	—	—	783.30	626.34	176.05	107.36	215.54	—	574.59
Utility	101.26	1 658.08	—	45.82	—	90.51	—	74.55	879.04
Other and unallocable	1 037.35	862.54	635.17	818.34	547.62	469.77	634.45	519.36	32.31
Long-term debt issued	689.17	423.20	—	32.74	199.74	103.82	123.17	243.39	33.39
Long-term debt retired	32.63	96.96	38.19	101.55	52.23	71.56	83.69	128.81	90.57
Cash and security holdings	1 229.77	2 335.78	1 130.89	1 361.29	721.92	775.03	3 244.42	739.99	1 023.06
Exhibit—City contribution to own retirement systems	9.72	49.96	11.60	—	—	—	58.24	—	10.96

Note: See text regarding fiscal years covered. See appendix B for factors that deserve special attention in interpreting this table.

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona		California			
	Phoenix	Tucson	Fresno	Long Beach	Los Angeles	Oakland
	1	2	3	4	5	6
Population, 1988	925 500	390 200	306 900	415 000	3 352 200	356 900
Revenue	1 114 828	436 866	266 220	740 424	6 585 211	503 162
General revenue	958 419	349 753	209 062	573 393	3 519 094	476 431
Intergovernmental revenue	313 777	120 427	38 687	97 702	439 384	74 732
From State government	200 800	87 528	25 397	49 578	276 001	45 023
Education	-	-	-	175	-	131
Highways	78 468	35 373	4 346	6 988	62 032	4 872
Public welfare	536	986	-	-	-	64
Health and hospitals	-	-	-	5 098	117	-
Housing and community development	-	-	-	-	-	982
General local government support	114 364	46 261	12 071	17 706	141 781	15 499
Other and unallocable	7 432	4 908	8 980	19 611	72 071	23 475
From Federal Government	88 142	26 533	12 398	32 708	69 236	25 724
From local governments	24 835	6 366	892	15 416	94 147	3 985
General revenue from own sources	644 642	229 326	170 375	475 691	3 079 710	401 699
Taxes	317 465	129 659	98 805	153 250	1 738 901	201 852
Property	116 882	25 544	34 527	66 695	632 069	99 802
General sales	124 470	85 318	39 255	28 947	297 209	31 382
Selective sales	60 908	12 843	8 638	42 196	476 163	28 828
Alcoholic beverages	-	-	-	-	-	-
Motor fuels	-	-	-	-	-	-
Public utilities	35 933	8 587	2 538	35 104	410 670	23 267
Tobacco products	-	-	-	-	-	-
Other	24 375	4 256	6 100	7 092	65 493	5 561
Income taxes	-	-	-	-	-	-
Motor vehicle licenses	-	-	-	-	-	-
Other	15 805	5 954	16 385	15 412	333 460	41 840
Charges and miscellaneous general revenue	327 177	99 667	71 570	322 441	1 340 809	199 847
Current charges	180 095	41 660	37 463	177 041	784 370	123 357
Education	-	-	-	-	-	-
School lunch sales (gross)	-	-	-	-	-	-
Other local school charges	-	-	-	-	-	-
Higher education	-	-	-	-	-	-
Highway	823	33	-	-	3 478	21
Hospital	-	-	-	-	-	-
Sewerage	40 683	-	11 291	5 317	211 123	13 852
Solid waste management	32 843	6 259	15 410	16 530	11 606	2 907
Parks and recreation	10 121	10 201	1 954	22 147	38 509	2 780
Housing and community development	3 523	1 821	720	814	44 781	3 594
Airport	80 632	21 974	5 640	11 611	213 201	44 006
Water transport and terminal	-	-	-	-	101 494	44 528
Parking facility	2 174	558	1 523	1 652	154 753	9 399
Miscellaneous commercial activity	-	-	-	-	23 774	-
Other	9 296	814	925	17 476	83 145	2 270
Special assessments	20 532	1 792	6 883	3 237	11 041	498
Sale of property	-	1 477	400	14 054	25 959	7 172
Housing and community development	-	-	-	2 791	22 192	1 120
Other	-	1 477	400	11 263	3 767	6 052
Interest earnings	100 837	45 269	26 493	90 251	359 765	58 080
Fines and forfeits	15 513	6 198	179	9 471	95 328	7 135
Other and unallocable	10 200	3 271	152	28 387	64 346	3 605
Utility and liquor store revenue	111 517	69 507	17 150	166 166	2 162 442	-
Employee-retirement revenue!	44 892	17 606	40 008	865	903 675	26 731
Expenditure	1 347 608	472 698	233 200	775 278	6 447 947	522 592
General expenditure	1 153 049	352 135	181 966	583 282	3 228 431	481 987
Intergovernmental expenditure	6 061	-	-	-	17 465	6
Direct general expenditure	1 146 988	352 135	181 966	583 282	3 210 966	481 981
Current operation	525 476	228 738	134 816	398 982	2 296 025	317 232
Capital outlay	475 488	67 690	28 038	143 537	693 551	92 991
Construction	336 290	50 468	21 791	106 387	554 295	81 156
Land and existing structures	62 885	11 853	665	34 751	56 593	762
Equipment	76 313	5 369	5 582	2 399	82 663	11 073
Assistance and subsidies	-	-	-	-	-	-
Interest on general debt	146 024	55 707	19 112	40 763	221 390	71 758
General expenditure by function:						
Education services:						
Education?	3 890	-	-	-	11 515	2 006
Elementary and secondary education	3 890	-	-	-	11 515	2 006
Higher education	-	-	-	-	-	-
Libraries	19 673	12 824	-	12 037	48 020	8 386
Social services and income maintenance:						
Public welfare	1 176	1 978	-	-	-	1 244
Categorical cash assistance	-	-	-	-	-	-
Other cash assistance	-	-	-	-	-	-
Vendor payments—medical	-	-	-	-	-	-
Vendor payments—other	-	-	-	-	-	-
Welfare institutions	-	-	-	-	-	-
Other	1 176	1 978	-	-	-	1 244
Hospitals	-	-	-	-	-	-
Own hospitals	-	-	-	-	-	-
Other hospitals	-	-	-	-	-	-
Health	1 623	693	-	13 047	8 310	27
Transportation:						
Highways	152 480	58 885	19 246	22 607	173 319	27 187
Air transportation	183 358	18 060	4 159	7 176	155 373	28 166
Water transport and terminals	-	-	-	-	130 663	21 653
Parking facilities	3 540	210	2 558	1 302	12 632	2 105
Transit subsidies	-	-	-	-	33 838	-

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona		California			
	Phoenix	Tucson	Fresno	Long Beach	Los Angeles	Oakland
	1	2	3	4	5	6
General expenditure—Con.						
General expenditure by function—Con.						
Public safety:						
Police protection	152 758	50 057	36 210	81 432	617 662	55 440
Fire protection	78 575	23 278	16 914	53 114	240 062	36 662
Correction	4 300	255	—	3 894	3 396	4 817
Protective inspection and regulation	5 544	2 345	4 036	11 590	68 215	6 500
Environment and housing:						
Sewerage	100 514	528	9 569	3 357	336 163	32 944
Capital outlay	72 170	528	439	1 600	286 856	26 672
Solid waste management	40 585	10 803	20 792	19 891	138 352	3 091
Parks and recreation	85 431	39 313	17 429	43 503	151 645	32 747
Housing and community development	56 577	23 920	7 003	61 994	229 274	51 934
Natural resources	—	3 146	—	—	4 477	—
Government administration:						
Financial administration	16 339	10 143	4 404	19 409	100 539	13 418
Judicial and legal	24 921	10 591	1 336	9 119	41 596	2 458
General public buildings	8 583	5 702	6 367	1 518	68 624	1 984
Other	18 605	8 027	3 662	10 605	62 482	10 232
Interest on general debt	146 024	55 707	19 112	40 763	221 390	71 758
General expenditure, n.e.c.	48 553	15 670	9 169	36 261	361 194	67 228
Utility and liquor store expenditure	173 953	113 211	29 725	190 985	2 670 084	—
Employee retirement expenditure ³	20 606	7 352	21 509	1 011	549 432	40 605
Exhibit—Total expenditure for salaries and wages	357 018	141 963	89 206	193 973	1 913 996	157 000
Debt outstanding	2 061 795	773 404	260 490	748 714	6 278 054	1 110 363
Long-term debt outstanding	2 056 640	773 404	260 490	724 714	6 187 888	1 087 863
General debt	1 854 405	622 829	241 695	716 504	3 685 563	1 087 863
Education	—	—	—	—	—	—
Public debt for private purposes	608 577	355 953	143 029	215 642	1 472 156	187 435
Other and unallocable	1 245 828	266 876	98 666	500 862	2 213 407	900 428
Utility debt	202 235	150 575	18 795	8 210	2 502 325	—
Water supply systems	201 760	150 575	18 795	7 270	505 310	—
Electric power systems	—	—	—	—	1 997 015	—
Gas supply systems	—	—	—	940	—	—
Transit systems	475	—	—	—	—	—
Short-term debt outstanding	5 155	—	—	24 000	90 166	22 500
Long-term debt issued	270 626	32 538	21 900	245 451	1 001 396	123 759
Full faith and credit	119 680	—	—	—	72 000	—
General purpose	97 440	—	—	—	72 000	—
Utility	22 240	—	—	—	—	—
Nonguaranteed	150 946	32 538	21 900	245 451	929 396	123 759
General purpose	150 946	1 193	3 105	245 451	556 636	123 759
Utility	—	31 345	18 795	—	372 760	—
Long-term debt retired	180 582	56 499	10 928	21 475	237 592	61 119
General purpose	142 542	21 399	10 928	21 045	165 482	61 119
Utility	38 040	35 100	—	430	72 110	—
Total borrowing	201 236	1 193	21 900	250 951	968 387	93 399
Total debt redemption	114 078	25 154	10 928	21 475	239 094	35 444
Refunding issues of long-term debt	69 390	31 345	—	—	32 009	30 360
Long-term debt refunded	70 339	31 345	—	—	—	33 175
Net long-term debt outstanding	1 247 328	378 191	69 397	456 632	4 359 834	748 940
Cash and security holdings	1 530 230	712 378	641 267	1 086 605	11 743 742	1 107 398
Employee retirement	392 849	150 776	338 947	10 598	7 755 094	265 828
Other	1 137 381	561 602	302 320	1 076 007	3 988 648	841 570
By purpose:						
Offsets to debt	809 312	395 213	191 093	268 082	1 828 054	338 923
Bond funds	182 114	89 924	15 072	229 816	178 442	170 351
Other	145 955	76 465	96 155	578 109	1 982 152	332 296

See footnotes at end of table.

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	California—Con.				Colorado—Denver	District of Columbia—Washington	Florida	
	Sacramento	San Diego	San Francisco	San Jose			Jacksonville	Miami
	7	8	9	10	11	12	13	14
Population, 1988	338 200	1 070 300	731 600	738 400	492 200	617 000	634 900	371 100
Revenue	327 258	1 295 746	2 914 304	700 479	1 088 037	4 323 410	1 399 168	372 067
General revenue	271 517	1 087 036	2 342 495	604 630	938 652	4 079 840	672 678	308 798
Intergovernmental revenue	27 143	195 304	739 589	79 268	205 383	1 306 165	142 598	65 669
From State government	19 366	85 417	635 276	54 029	158 715	-	91 501	30 349
Education	-	-	47 512	-	-	-	-	-
Highways	2 057	15 526	14 957	7 165	13 553	-	5 264	-
Public welfare	-	-	299 861	-	110 716	-	-	-
Health and hospitals	-	-	125 915	287	5 345	-	106	65
Housing and community development	-	1 213	-	-	-	-	-	-
General local government support	14 829	44 283	69 387	29 450	3 317	-	72 173	27 154
Other and unallocable	2 480	24 395	77 644	17 127	25 784	-	13 958	3 130
From Federal Government	614	66 262	100 960	7 389	45 676	1 233 502	48 479	29 338
From local governments	7 163	43 625	3 353	17 850	992	72 663	2 618	5 982
General revenue from own sources	244 374	891 732	1 602 906	525 362	733 269	2 773 675	530 080	243 129
Taxes	143 259	347 702	867 057	308 410	359 099	2 310 313	223 422	163 365
Property	44 642	137 789	464 113	117 207	99 171	727 175	172 898	120 451
General sales	46 574	122 855	90 231	75 418	187 015	466 557	-	-
Selective sales	37 328	63 186	95 224	61 492	31 029	207 839	41 073	34 528
Alcoholic beverages	-	-	-	-	-	6 136	-	-
Motor fuels	-	-	-	-	-	30 207	4 828	-
Public utilities	27 250	24 213	30 695	54 792	16 077	93 757	35 616	29 700
Tobacco products	-	-	-	-	-	9 178	-	-
Other	10 078	38 973	64 529	6 700	14 952	68 561	5 457	-
Income taxes	-	-	-	-	-	777 951	-	-
Motor vehicle licenses	-	-	-	-	-	2 325	17 446	379
Other	14 715	23 872	217 489	54 293	39 559	113 345	9 072	8 386
Charges and miscellaneous general revenue	101 115	544 030	735 849	216 952	374 170	463 362	306 658	79 764
Current charges	72 596	187 035	445 005	113 257	257 833	220 338	111 502	50 319
Education	-	-	-	-	-	13 041	-	-
School lunch sales (gross)	-	-	-	-	-	1 845	-	-
Other local school charges	-	-	-	-	-	282	-	-
Higher education	-	-	-	-	-	10 914	-	-
Highway	15	-	947	2 415	276	-	65	-
Hospital	-	-	116 777	-	35 276	49 193	-	-
Sewerage	20 995	102 506	65 325	52 270	36 309	70 989	43 363	2 705
Solid waste management	18 579	18 867	1 628	4 000	-	5 445	18 000	15 909
Parks and recreation	10 542	33 197	29 962	8 800	19 213	15 735	2 634	11 347
Housing and community development	-	7 217	4 619	1 073	2 077	18 223	3 885	57
Airport	-	1 721	139 778	36 254	144 542	-	12 365	-
Water transport and terminal	-	-	30 190	-	-	-	16 935	-
Parking facility	11 614	4 522	13 580	3 961	3 843	11 297	2 689	9 522
Miscellaneous commercial activity	-	409	193	-	-	769	-	3
Other	10 851	18 596	42 006	4 484	16 297	35 646	11 566	10 776
Special assessments	8 853	76 838	-	13 598	13 364	6 587	627	306
Sale of property	156	9 967	743	173	1 021	9 742	231	3 397
Housing and community development	-	-	571	-	-	-	231	3 000
Other	156	9 967	172	173	1 021	9 742	-	397
Interest earnings	16 702	182 864	178 863	64 491	73 682	67 307	183 604	21 618
Fines and forfeits	-	14 158	42 516	2 862	15 258	48 542	6 128	1 500
Other and unallocable	2 808	73 168	68 722	22 571	13 012	110 846	4 566	2 624
Utility and liquor store revenue	18 748	131 466	184 513	6 321	86 409	52 468	637 724	-
Employee-retirement revenue ¹	36 993	77 244	387 296	89 528	62 976	191 102	88 766	63 269
Expenditure	309 760	1 080 265	2 518 668	720 710	1 030 958	4 512 647	1 396 471	355 389
General expenditure	271 560	868 279	1 885 536	679 760	910 002	4 142 020	694 850	324 332
Intergovernmental expenditure	-	17 366	31 124	12 321	14 337	122 206	11 777	2 632
Direct general expenditure	271 560	850 913	1 854 412	667 439	895 665	4 019 814	683 073	321 700
Current operation	212 252	547 950	1 360 246	377 379	567 368	3 294 575	411 600	235 001
Capital outlay	43 908	177 832	195 628	219 035	192 731	396 585	154 087	52 343
Construction	30 201	107 990	146 297	192 323	153 116	285 281	124 723	37 154
Land and existing structures	5 340	50 649	13 081	1 466	21 402	46 867	10 604	6 819
Equipment	8 367	19 193	36 250	25 246	18 213	64 437	18 760	8 370
Assistance and subsidies	-	-	123 840	-	50 552	113 150	3 861	-
Interest on general debt	15 400	125 131	174 698	71 025	85 014	215 504	113 525	34 356
General expenditure by function:								
Education services:								
Education ²	157	-	51 690	-	-	673 898	-	50
Elementary and secondary education	157	-	51 690	-	-	573 163	-	-
Higher education	-	-	-	-	-	100 735	-	50
Libraries	6 612	14 489	18 576	16 716	12 666	19 516	7 994	-
Social services and income maintenance:								
Public welfare	-	1 487	239 434	-	97 566	672 426	13 362	830
Categorical cash assistance	-	-	90 415	-	50 158	88 186	-	-
Other cash assistance	-	-	33 425	-	394	24 964	3 861	-
Vendor payments—medical	-	-	-	-	414	345 766	-	-
Vendor payments—other	-	-	-	-	-	5 380	-	-
Welfare institutions	-	-	-	-	-	25 779	-	-
Other	-	1 487	115 594	-	46 600	182 351	9 501	830
Hospitals	-	-	265 572	-	70 423	286 312	17 637	-
Own hospitals	-	-	238 552	-	70 423	276 595	-	-
Other hospitals	-	-	27 020	-	-	9 717	17 637	-
Health	1 048	1 167	144 372	-	40 259	156 704	11 782	60
Transportation:								
Highways	23 710	53 003	27 382	59 609	115 030	124 466	32 796	10 716
Air transportation	-	1 403	127 994	95 119	120 041	-	38 133	-
Water transport and terminals	1 942	-	29 944	-	-	-	31 431	-
Parking facilities	13 492	613	8 072	3 585	5 199	1 216	4 062	8 505
Transit subsidies	674	2 312	-	-	-	122 206	11 603	-

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	California—Con.				Colorado— Denver	District of Columbia— Washington	Florida	
	Sacramento	San Diego	San Francisco	San Jose			Jacksonville	Miami
	7	8	9	10	11	12	13	14
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection	56 956	137 014	139 015	91 485	84 479	275 728	73 542	80 402
Fire protection	32 924	57 328	94 611	47 713	46 237	97 623	47 624	41 121
Correction	5	—	42 791	—	22 733	400 710	56 397	—
Protective inspection and regulation	5 022	14 693	13 896	7 188	4 523	49 536	4 847	3 309
Environment and housing:								
Sewerage	18 205	97 768	102 678	76 637	34 914	128 868	37 139	4 311
Capital outlay	2 956	53 658	48 240	23 703	7 183	45 678	10 941	3 622
Solid waste management	21 943	34 857	12 429	12 887	10 715	40 868	39 013	28 614
Parks and recreation	41 251	110 546	120 647	58 884	49 976	60 116	30 122	44 792
Housing and community development	—	77 509	37 371	61 552	13 447	246 694	37 057	21 847
Natural resources	—	3 964	592	—	94	—	820	—
Government administration:								
Financial administration	8 546	14 623	38 556	13 376	19 973	53 816	15 382	12 197
Judicial and legal	1 679	14 482	78 616	9 694	23 110	122 207	14 823	2 817
General public buildings	3	16 921	21 594	3 830	9 046	50 243	7 489	3 509
Other	4 994	20 707	19 684	13 994	8 692	37 074	8 294	8 302
Interest on general debt	15 400	125 131	174 698	71 025	85 014	215 504	113 525	34 356
General expenditure, n.e.c.	16 997	68 262	75 322	36 466	35 865	306 289	39 976	18 594
Utility and liquor store expenditure	20 705	172 346	434 588	8 568	100 139	86 482	672 406	—
Employee retirement expenditure ³	17 495	39 640	198 544	32 382	20 817	284 145	29 215	31 057
Exhibit—Total expenditure for salaries and wages	117 300	319 369	1 108 350	225 499	356 371	1 711 062	271 591	152 257
Debt outstanding	308 696	1 406 477	2 391 799	1 042 705	1 266 328	3 422 990	4 296 984	560 208
Long-term debt outstanding								
General debt:								
Education	308 696	1 406 477	2 391 799	1 042 705	1 266 328	3 422 990	4 296 984	560 208
Public debt for private purposes	267 386	1 406 307	2 272 112	1 042 575	1 006 042	3 405 769	1 670 517	560 208
Other and unallocable	—	—	42 690	—	—	—	—	—
267 386	—	1 010 699	781 773	224 583	260 820	539 182	1 042 854	627 663
395 608	—	395 608	1 447 649	817 992	745 222	2 866 587	560 208	—
Utility debt	41 310	170	119 687	130	260 286	17 221	2 626 467	—
Water supply systems	12 770	170	119 487	130	260 286	17 221	—	—
Electric power systems	—	—	200	—	—	—	2 626 467	—
Gas supply systems	—	—	—	—	—	—	—	—
Transit systems	28 540	—	—	—	—	—	—	—
Short-term debt outstanding	—	—	—	—	—	—	—	—
Long-term debt issued	99 674	47 625	159 599	81 225	154 644	484 290	492 062	102 255
Full faith and credit	—	6 073	27 500	45 000	13 000	351 290	12 362	65 755
General purpose	—	6 073	27 500	45 000	—	351 290	12 362	65 755
Utility	—	—	—	—	13 000	—	—	—
Nonguaranteed	99 674	41 552	132 099	36 225	141 644	133 000	479 700	36 500
General purpose	99 674	41 552	132 099	36 225	141 644	133 000	354 700	36 500
Utility	—	—	—	—	—	—	125 000	—
Long-term debt retired	9 624	110 679	97 099	29 931	190 377	104 372	263 378	44 650
General purpose	8 319	110 509	95 504	29 924	176 172	103 344	241 713	44 650
Utility	1 305	170	1 595	7	14 205	1 028	21 665	—
Total borrowing	99 674	47 625	159 599	81 225	141 644	484 290	337 432	70 900
Total debt redemption	9 624	110 679	97 099	29 931	177 377	104 372	109 748	16 375
Refunding issues of long-term debt	—	—	—	—	13 000	—	154 630	31 355
Long-term debt refunded	—	—	—	—	13 000	—	154 630	28 275
Net long-term debt outstanding	225 835	342 727	1 459 007	710 656	930 877	2 854 091	2 681 118	399 854
Cash and security holdings	534 038	2 756 383	6 260 644	1 677 214	1 438 803	2 500 695	3 122 114	821 654
Employee retirement	244 876	838 940	3 920 922	845 864	495 907	1 397 593	630 010	540 382
Other	289 162	1 917 443	2 339 722	831 350	942 896	1 023 003	2 492 104	281 272
By purpose:								
Offsets to debt	82 861	1 063 750	932 792	332 049	335 451	568 899	1 615 866	160 354
Bond funds	37 666	39 294	735 074	167 017	325 298	199 316	566 082	95 490
Other	168 635	814 399	671 856	332 284	282 147	254 788	310 156	25 428

See footnotes at end of table.

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Atlanta	Hawaii—Honolulu	Illinois—Chicago	Indiana—Indianapolis	Louisiana		Maryland—Baltimore
					Baton Rouge	New Orleans	
	15	16	17	18	19	20	21
Population, 1988	420 200	838 500	2 977 500	727 100	360 300	531 700	751 400
Revenue	801 199	1 095 025	3 776 971	891 533	385 570	715 547	1 864 568
General revenue	679 756	1 018 459	3 033 173	865 933	349 535	634 074	1 655 329
Intergovernmental revenue	165 622	115 989	752 154	256 977	41 015	126 612	802 238
From State government	9 206	48 958	396 516	184 394	21 070	38 538	699 731
Education	—	—	35	—	—	—	308 283
Highways	818	—	101 217	26 894	1 158	842	159 797
Public welfare	—	—	33 686	46 350	1 128	1 715	—
Health and hospitals	13	9 039	49 121	9 950	540	2 902	87 149
Housing and community development	—	—	7 952	2	6	—	309
General local government support	2 118	32 035	201 063	82 756	6 836	6 260	36 484
Other and unallocable	6 257	7 884	3 442	18 442	11 402	26 819	107 709
From Federal Government	70 476	66 073	265 888	71 335	18 181	88 064	61 472
From local governments	85 940	958	89 750	1 248	1 764	10	41 035
General revenue from own sources	514 134	902 470	2 281 019	608 956	308 520	507 462	853 091
Taxes	208 939	387 414	1 597 179	387 546	171 914	271 813	640 403
Property	113 292	302 150	626 619	313 631	53 236	122 714	436 925
General sales	—	—	283 538	—	75 337	83 566	—
Selective sales	64 358	54 260	547 878	16 286	32 655	46 687	44 752
Alcoholic beverages	12 315	—	12 477	—	373	710	—
Motor fuels	—	42 364	69 144	—	—	—	—
Public utilities	22 690	11 896	277 256	—	32 282	28 115	27 677
Tobacco products	—	—	31 869	—	—	—	—
Other	29 353	—	157 132	16 286	—	17 862	17 075
Income taxes	—	—	—	47 127	—	—	—
Motor vehicle licenses	—	—	23 014	51 850	59	—	1 893
Other	31 289	7 990	87 294	10 443	10 686	16 953	38 528
Charges and miscellaneous general revenue	305 195	515 056	683 840	221 410	136 606	235 649	212 688
Current charges	193 910	95 050	468 011	167 866	74 075	139 681	94 642
Education	—	—	—	—	—	—	4 984
School lunch sales (gross)	—	—	—	—	—	—	4 316
Other local school charges	—	—	—	—	—	—	668
Higher education	—	—	—	—	—	—	—
Highway	—	1 119	18 493	60	—	424	324
Hospital	—	—	—	—	—	—	—
Sewerage	32 720	51 357	106 814	44 519	22 260	38 503	40 711
Solid waste management	26 996	22 800	—	5 867	4 568	19 643	11 358
Parks and recreation	12 067	10 632	—	4 791	3 999	2 129	9 510
Housing and community development	677	961	—	3 155	1 400	13 465	—
Airport	117 953	—	308 671	36 524	5 493	35 404	—
Water transport and terminal	—	—	—	—	—	845	787
Parking facility	220	5 576	7 419	2 634	747	2 272	12 414
Miscellaneous commercial activity	12	—	—	67	—	8 650	5 428
Other	3 265	2 605	26 614	19 816	13 495	18 346	9 126
Special assessments	631	33 611	2 523	3 330	319	27	—
Sale of property	6 472	335 563	7 815	1 756	60	153	—
Housing and community development	2 533	22 217	—	1 421	—	—	—
Other	3 939	313 346	7 815	335	60	153	—
Interest earnings	82 746	37 099	150 986	38 740	55 350	76 876	87 543
Fines and forfeits	11 362	275	33 355	2 358	2 721	11 685	12 199
Other and unallocable	10 074	13 458	21 150	7 360	4 081	7 227	18 304
Utility and liquor store revenue	62 270	76 566	206 585	7 694	2 786	49 086	48 182
Employee-retirement revenue ¹	59 173	—	537 213	17 906	33 249	32 387	161 057
Expenditure	740 620	908 508	3 407 515	952 330	367 676	750 453	1 611 163
General expenditure	582 052	726 484	2 865 444	899 414	344 213	661 828	1 494 652
Intergovernmental expenditure	32 381	—	84 142	7 581	1 599	1 220	1 120
Direct general expenditure	549 671	726 484	2 781 302	891 833	342 614	660 608	1 493 532
Current operation	340 096	472 183	2 067 987	567 686	240 865	405 692	1 179 909
Capital outlay	135 601	187 531	466 811	244 229	50 299	151 657	231 976
Construction	75 036	151 716	439 348	153 236	30 475	143 961	210 083
Land and existing structures	34 949	9 730	—	53 421	1 836	2 571	2
Equipment	25 616	26 085	27 281	37 572	17 988	5 125	21 891
Assistance and subsidies	—	—	—	31 088	—	—	—
Interest on general debt	73 974	66 770	246 504	48 830	51 450	103 259	81 647
General expenditure by function:							
Education services:							
Education ²	17 179	—	543	167	—	—	493 441
Elementary and secondary education	17 179	—	543	167	—	—	493 441
Higher education	—	—	—	—	—	—	—
Libraries	—	419	46 868	—	7 277	6 276	14 740
Social services and income maintenance:							
Public welfare	1 910	—	82 732	58 881	1 453	17 574	1 671
Categorical cash assistance	—	—	—	31 088	—	—	—
Other cash assistance	—	—	—	—	—	—	—
Vendor payments—medical	—	—	—	1 919	—	—	—
Vendor payments—other	48	—	—	763	—	13 296	—
Welfare institutions	—	—	—	6 166	—	1 709	—
Other	1 862	—	82 732	18 945	1 453	2 569	1 671
Hospitals	—	—	—	128 479	21 022	—	—
Own hospitals	—	—	—	126 653	21 022	—	—
Other hospitals	—	—	—	1 826	—	—	—
Health	—	8 193	78 967	26 758	6 016	10 854	51 905
Transportation:							
Highways	26 749	39 665	326 907	49 179	13 503	49 328	134 291
Air transportation	84 827	—	327 660	57 723	8 654	37 990	—
Water transport and terminals	—	—	—	—	—	453	137
Parking facilities	—	1 647	5 893	1 670	303	4 132	1 372
Transit subsidies	—	—	48 532	—	—	—	—

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text.]

Item	Georgia—Atlanta	Hawaii—Honolulu	Illinois—Chicago	Indiana—Indianapolis	Louisiana		Maryland—Baltimore
					Baton Rouge	New Orleans	
	15	16	17	18	19	20	21
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	67 681	95 808	535 055	166 370	38 895	56 108	141 976
Fire protection	36 825	40 020	210 012	31 962	17 642	27 825	76 503
Correction	11 530	—	—	27 731	14 468	33 822	37 675
Protective inspection and regulation	4 508	4 962	20 855	5 397	2 201	10 496	4 171
Environment and housing:							
Sewerage	47 563	64 001	78 215	67 078	51 290	79 926	83 305
Capital outlay	21 690	31 744	28 112	10 900	22 070	44 124	23 921
Solid waste management	23 594	72 573	137 314	17 462	13 374	17 506	36 840
Parks and recreation	57 176	69 583	41 117	21 626	16 120	42 697	50 265
Housing and community development	19 861	70 924	128 195	47 229	10 476	63 449	64 674
Natural resources	982	3 801	—	20 788	—	—	—
Government administration:							
Financial administration	14 339	30 308	55 689	22 440	9 432	14 708	48 259
Judicial and legal	8 931	14 658	17 843	25 536	18 930	24 644	27 058
General public buildings	11 016	38 776	22 837	4 382	7 260	15 296	22 443
Other	9 044	15 509	29 160	13 660	3 966	12 270	12 453
Interest on general debt	73 974	66 770	246 504	48 830	51 450	103 259	81 647
General expenditure, n.e.c.	64 363	88 867	424 546	56 066	30 481	33 215	109 826
Utility and liquor store expenditure	101 923	182 024	193 343	21 851	4 825	59 979	42 489
Employee retirement expenditure ³	56 645	—	348 728	31 065	18 638	28 646	74 022
Exhibit—Total expenditure for salaries and wages	215 042	274 215	1 441 482	295 093	120 959	184 778	787 563
Debt outstanding	1 068 848	804 916	4 297 701	952 927	766 115	1 128 471	1 256 864
Long-term debt outstanding							
General debt							
Education	1 068 848	804 916	4 297 701	922 756	766 115	1 125 224	1 206 298
Public debt for private purposes	992 043	750 531	4 048 707	911 989	766 019	1 100 324	1 126 293
Other and unallocable	35 960	634	10 500	—	—	—	64 565
Utility debt	196 932	—	1 265 002	22 928	531 470	326 557	664 143
Water supply systems	759 151	749 897	2 773 205	889 061	234 549	773 767	397 585
Electric power systems	76 805	54 385	248 994	10 767	96	24 900	80 005
Gas supply systems	76 805	54 385	248 994	—	—	24 900	80 005
Transit systems	—	—	—	—	96	—	—
Short-term debt outstanding	—	—	—	10 767	—	3 247	50 566
—	—	—	—	30 171	—	—	—
Long-term debt issued							
Full faith and credit	42 924	239 460	939 315	36 150	119 037	—	126 505
General purpose	19 340	239 460	313 570	9 580	—	—	23 425
Utility	19 340	215 460	313 570	9 580	—	—	23 425
Nonguaranteed	23 584	—	625 745	26 570	119 037	—	103 080
General purpose	23 584	—	545 746	26 570	119 037	—	46 705
Utility	—	—	79 999	—	—	—	56 375
Long-term debt retired							
General purpose	169 652	28 009	372 688	35 106	52 776	53 078	98 525
Utility	168 032	25 854	365 363	33 786	52 776	50 813	85 075
Other	1 620	2 155	7 325	1 320	—	2 265	13 450
Total borrowing	11 499	239 460	939 315	36 150	119 037	—	108 305
Total debt redemption	136 762	28 009	372 688	35 106	53 423	49 245	100 787
Refunding issues of long-term debt	31 425	—	—	—	—	—	18 200
Long-term debt refunded	32 890	—	—	—	—	3 833	18 200
Net long-term debt outstanding	623 533	802 394	2 950 294	734 199	365 497	660 000	480 426
Cash and security holdings	1 401 028	664 118	6 597 623	610 379	1 049 818	1 197 369	2 544 555
Employee retirement	540 192	—	4 049 976	50 757	335 179	314 857	1 454 425
Other	860 836	664 118	2 547 647	559 622	714 639	882 512	1 090 130
By purpose:							
Offsets to debt	445 315	2 522	1 347 407	188 557	400 618	465 224	725 872
Bond funds	28 670	94 361	715 357	202 655	87 932	222 696	98 251
Other	386 851	567 235	484 883	168 410	226 089	194 592	266 007

See footnotes at end of table.

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Boston	Michigan—Detroit	Minnesota—Minneapolis	Missouri		Nebraska—Omaha	New Jersey—Newark	New Mexico—Albuquerque
				Kansas City	St. Louis			
	22	23	24	25	26	27	28	29
Population, 1988	577 800	1 035 900	344 700	439 000	403 700	353 200	313 800	378 500
Revenue	1 805 126	2 021 374	729 867	620 064	644 772	247 122	343 622	505 335
General revenue	1 603 121	1 517 483	583 513	516 511	512 913	216 873	315 521	461 387
Intergovernmental revenue	746 335	673 253	164 569	49 994	74 458	40 845	174 262	162 235
From State government	673 446	532 573	124 244	24 439	29 428	27 679	144 760	99 753
Education	170 993	—	—	—	—	328	13 247	—
Highways	24 278	37 284	6 532	10 937	9 643	15 252	2 395	4 810
Public welfare	86 280	416	—	—	1 686	—	21 597	—
Health and hospitals	—	32 117	2 972	8 568	8 255	176	2 056	1 413
Housing and community development	2 865	4	2 612	—	—	—	1 494	—
General local government support	353 722	302 798	83 059	—	509	7 328	67 261	90 175
Other and unallocable	35 308	159 954	29 069	4 934	9 335	4 595	36 710	3 355
From Federal Government	70 868	113 095	30 875	24 984	42 992	9 396	12 346	53 234
From local governments	2 021	27 585	9 450	571	2 038	3 770	17 156	9 248
General revenue from own sources	856 786	844 230	418 944	466 517	438 455	176 028	141 259	299 152
Taxes	575 770	521 506	190 498	308 730	287 408	131 281	84 418	120 507
Property	532 536	181 660	147 365	56 010	35 866	59 583	50 070	43 220
General sales	—	—	—	71 650	53 448	53 861	—	58 978
Selective sales	27 678	49 544	34 388	59 937	66 470	9 358	8 289	13 693
Alcoholic beverages	—	—	—	—	—	—	—	—
Motor fuels	—	—	—	—	—	—	—	—
Public utilities	—	49 544	9 911	57 433	49 729	9 358	—	9 059
Tobacco products	—	—	—	2 504	3 134	—	—	—
Other	27 678	—	24 477	—	13 607	—	8 289	4 634
Income taxes	—	276 670	—	97 422	110 513	—	—	—
Motor vehicle licenses	—	577	—	1 611	1 620	4 821	—	—
Other	15 556	13 055	8 745	22 100	19 491	3 658	26 059	4 616
Charges and miscellaneous general revenue	281 016	322 724	228 446	157 787	151 047	44 747	56 841	178 645
Current charges	178 761	223 901	76 702	76 508	82 890	35 924	19 965	84 701
Education	2 976	—	—	—	—	—	—	—
School lunch sales (gross)	2 100	—	—	—	—	—	—	—
Other local school charges	876	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—
Highway	—	1 404	2 343	1 506	2 395	705	115	1 591
Hospital	73 045	—	—	—	—	—	—	—
Sewerage	64 580	163 718	29 071	20 819	—	24 609	18 670	24 900
Solid waste management	4	731	10 730	—	1	—	—	21 803
Parks and recreation	56	15 602	7 626	8 910	4 031	5 506	—	5 983
Housing and community development	11 309	7 232	2 344	—	2 112	1 244	—	1 026
Airport	—	2 222	—	36 792	59 957	—	—	23 150
Water transport and terminal	—	—	788	—	876	23	—	—
Parking facility	12 281	15 096	13 715	1 494	4 581	1 792	396	1 768
Miscellaneous commercial activity	—	642	25	235	203	—	—	—
Other	14 510	17 254	10 060	4 752	8 734	2 045	784	4 480
Special assessments	—	280	4 935	3 612	521	1 512	—	4 610
Sale of property	9 527	7 625	2 620	—	1 379	6	2 503	2 554
Housing and community development	9 527	2 013	709	—	611	—	—	—
Other	—	5 612	1 911	—	768	6	2 503	2 554
Interest earnings	27 925	58 486	125 942	49 393	54 901	6 417	9 018	83 570
Fines and forfeits	41 217	23 010	6 378	13 489	8 285	144	7 360	906
Other and unallocable	23 566	9 422	11 869	14 785	3 071	744	17 995	2 304
Utility and liquor store revenue	58 454	157 413	23 605	41 185	30 108	—	25 698	43 948
Employee-retirement revenue ¹	143 551	346 478	122 749	62 368	101 751	30 249	2 403	—
Expenditure	1 726 341	1 945 584	715 646	570 647	606 524	222 448	387 111	576 991
General expenditure	1 498 114	1 458 081	620 882	495 638	528 685	212 532	349 159	494 670
Intergovernmental expenditure	83 095	52 867	22 604	48 450	18 503	4 140	35 325	860
Direct general expenditure	1 415 019	1 405 214	598 278	447 188	510 182	208 392	313 834	493 810
Current operation	1 212 644	1 200 204	283 890	316 185	351 297	159 524	274 666	254 501
Capital outlay	149 679	128 262	168 880	96 034	91 482	35 691	16 503	149 778
Construction	125 388	94 907	118 452	86 285	52 289	31 357	10 423	121 241
Land and existing structures	579	10 673	40 099	4 258	31 773	1 339	—	11 875
Equipment	23 712	22 682	10 329	5 491	7 420	2 995	6 080	16 662
Assistance and subsidies	1 837	—	—	—	—	—	—	12 507
Interest on general debt	50 859	76 748	145 508	34 969	67 403	13 177	10 158	89 531
General expenditure by function:								
Education services:								
Education ²	462 568	2 857	296	23 839	1 079	328	—	—
Elementary and secondary education	462 568	2 857	296	23 839	1 061	—	—	—
Higher education	—	—	—	—	18	328	—	—
Libraries	26 366	20 304	13 198	—	—	5 482	8 407	7 991
Social services and income maintenance:								
Public welfare	2 667	—	—	59	7 067	—	35 449	1 024
Categorical cash assistance	—	—	—	—	—	—	—	—
Other cash assistance	1 837	—	—	—	—	—	12 507	—
Vendor payments—medical	—	—	—	—	1 116	—	9 928	—
Vendor payments—other	—	—	—	—	—	—	1 595	—
Welfare institutions	—	—	—	—	—	—	—	—
Other	830	—	—	59	5 951	—	11 419	1 024
Hospitals	194 407	301	—	28 967	19 570	—	—	—
Own hospitals	194 407	—	—	—	—	—	—	—
Other hospitals	—	301	—	28 967	19 570	—	—	—
Health	3 730	90 286	9 612	14 815	23 006	251	6 348	6 217
Transportation:								
Highways	43 458	130 861	41 243	49 620	16 192	32 528	2 649	35 509
Air transportation	—	3 183	—	46 211	61 832	—	—	32 728
Water transport and terminals	—	—	69	—	1 017	38	—	—
Parking facilities	1 115	12 156	13 871	1 661	3 686	275	—	1 314
Transit subsidies	47 603	—	—	24 021	16 513	—	—	—

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Massachu-setts—Boston	Michigan—Detroit	Minnesota—Minneapolis	Missouri		Nebraska—Omaha	New Jersey—Newark	New Mexico—Albuquerque
				Kansas City	St. Louis			
	22	23	24	25	26	27	28	29
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection	157 164	287 045	50 886	69 302	89 240	32 513	55 742	55 062
Fire protection	87 650	77 760	26 759	37 531	29 263	23 861	47 250	24 452
Correction	32 547	874	1 994	3 001	16 728	1 869	—	13 937
Protective inspection and regulation	11 900	16 917	8 797	3 923	6 939	1 732	19	5 507
Environment and housing:								
Sewerage	73 787	161 914	36 272	42 052	648	23 394	20 799	55 270
Capital outlay	15 652	42 555	11 396	25 716	—	7 918	18	38 550
Solid waste management	43 468	58 390	25 166	9 522	10 288	7 826	34 280	28 802
Parks and recreation	24 230	122 954	105 651	35 036	57 670	17 791	9 568	66 703
Housing and community development	54 518	41 445	75 980	7 981	20 853	14 487	15 509	15 160
Natural resources	—	—	—	1 851	—	—	—	—
Government administration:								
Financial administration	22 822	44 056	5 884	12 651	14 533	3 382	8 949	12 020
Judicial and legal	3 832	34 859	4 852	6 796	17 391	1 642	5 035	2 357
General public buildings	8 906	9 085	5 780	4 644	6 435	1 476	11 294	5 289
Other	9 058	29 798	9 658	5 094	5 667	3 136	8 623	7 092
Interest on general debt	50 859	76 748	145 508	34 969	67 403	13 177	10 158	89 531
General expenditure, n.e.c.	135 459	236 288	39 406	32 092	35 665	27 344	68 880	28 705
Utility and liquor store expenditure	62 178	258 949	21 934	48 629	29 467	—	30 991	82 321
Employee retirement expenditure ³	166 049	228 554	72 830	26 380	48 372	9 916	6 961	—
Exhibit—Total expenditure for salaries and wages	809 054	671 672	175 184	199 251	218 589	86 734	125 602	144 964
Debt outstanding	854 201	1 450 264	1 980 445	615 905	709 001	179 238	150 114	1 263 865
Long-term debt outstanding								
General debt	854 201	1 388 116	1 980 445	615 905	709 001	174 738	150 114	1 247 065
Education	845 912	1 176 808	1 973 480	551 230	701 411	174 738	121 160	1 025 746
Public debt for private purposes	128 549	—	35 430	1 076 621	269 450	329 581	—	56 282
Other and unallocable	717 363	1 141 378	896 859	281 780	371 830	174 738	64 878	381 351
Utility debt	8 289	211 308	6 965	64 675	7 590	—	28 954	221 319
Water supply systems	845	210 968	6 965	64 675	7 590	—	28 954	221 319
Electric power systems	—	—	—	—	—	—	—	—
Gas supply systems	—	—	—	—	—	—	—	—
Transit systems	7 444	340	—	—	—	—	—	—
Short-term debt outstanding	—	62 148	—	—	—	4 500	—	16 800
Long-term debt issued	145 234	323 771	239 625	119 171	27 605	10 585	33 606	326 491
Full faith and credit	105 730	252 585	87 520	18 811	—	5 885	33 606	49 700
General purpose	105 730	252 585	87 520	18 811	—	5 885	26 783	49 700
Utility	—	—	—	—	—	—	6 823	—
Nonguaranteed	39 504	71 186	152 105	100 360	27 605	4 700	—	276 791
General purpose	39 504	71 186	152 105	70 360	27 605	4 700	—	187 005
Utility	—	—	—	30 000	—	—	—	89 786
Long-term debt retired	84 540	179 968	154 396	53 083	90 146	16 745	14 654	126 283
General purpose	84 210	174 893	153 136	47 163	88 586	16 745	13 659	82 387
Utility	330	5 075	1 260	5 920	1 560	—	995	43 896
Total borrowing	145 234	323 771	198 460	119 171	5 325	10 585	33 606	279 344
Total debt redemption	84 540	195 944	113 231	53 083	67 866	16 845	14 654	80 502
Refunding issues of long-term debt	—	—	41 165	—	22 280	—	—	47 147
Long-term debt refunded	—	—	41 165	—	22 280	—	—	45 782
Net long-term debt outstanding	762 040	1 317 843	737 652	305 655	314 357	157 722	150 114	525 883
Cash and security holdings	1 396 622	3 934 402	2 441 698	1 217 693	1 417 421	265 669	121 029	929 207
Employee retirement	862 256	3 419 380	816 698	544 464	778 565	204 285	11 752	—
Other	534 366	515 022	1 625 000	673 229	638 856	61 384	109 277	929 207
By purpose:								
Offsets to debt	92 161	70 273	1 242 793	310 250	394 644	17 016	—	721 182
Bond funds	83 902	399 934	154 070	137 707	123 393	21 366	35 430	113 659
Other	358 303	44 815	228 137	225 272	120 819	23 002	73 847	94 366

See footnotes at end of table.

Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	New York			Ohio			
	Buffalo	New York City	North Carolina—Charlotte	Cincinnati	Cleveland	Columbus	Toledo
				30	31	32	33
Population, 1988	313 600	7 352 700	372 900	370 500	521 400	569 600	340 800
Revenue	656 130	37 806 930	422 220	639 874	677 130	546 737	254 352
General revenue	638 945	32 055 557	382 678	483 364	521 157	475 776	234 709
Intergovernmental revenue	441 303	12 333 744	103 687	100 311	130 097	72 480	45 447
From State government	320 021	11 227 211	44 377	42 754	56 020	42 997	27 866
Education	239 753	3 813 476	—	—	—	—	—
Highways	—	134 847	8 538	6 838	10 657	13 039	11 764
Public welfare	—	4 614 363	—	—	—	—	—
Health and hospitals	776	297 986	—	5 514	1 112	930	1 878
Housing and community development	3 277	101 296	—	—	1 591	—	—
General local government support	44 790	617 181	30 032	26 325	41 183	24 364	13 382
Other and unallocable	31 425	1 648 062	5 807	4 077	1 477	4 664	842
From Federal Government	53 425	994 416	18 997	38 863	73 094	26 298	13 138
From local governments	67 857	112 117	40 313	18 694	983	3 185	4 443
General revenue from own sources	197 642	19 721 813	278 991	383 053	391 060	403 296	189 262
Taxes	123 394	15 170 625	136 215	219 638	268 002	261 331	126 232
Property	107 909	6 589 141	120 675	37 074	49 681	22 171	12 613
General sales	—	2 431 219	—	—	—	—	—
Selective sales	10 239	1 122 755	5 010	3 511	2 748	5 617	—
Alcoholic beverages	—	24 858	—	—	—	—	—
Motor fuels	—	1	—	—	—	—	—
Public utilities	9 350	206 298	1 519	1 102	—	—	—
Tobacco products	—	48 786	—	—	—	—	—
Other	889	842 812	3 491	2 409	2 748	5 617	—
Income taxes	—	4 231 834	—	163 508	207 251	221 875	106 702
Motor vehicle licenses	85	90 084	3 388	1 187	—	57	1 983
Other	5 161	705 592	7 142	14 358	8 322	11 611	4 934
Charges and miscellaneous general revenue	74 248	4 551 188	142 776	163 415	123 058	141 965	63 030
Current charges	49 902	3 055 074	88 999	104 584	67 815	99 027	43 150
Education	1 539	126 423	—	—	—	—	—
School lunch sales (gross)	1 396	27 041	—	—	—	—	—
Other local school charges	143	4 926	—	—	—	—	—
Higher education	—	94 456	—	—	—	—	—
Highway	—	633 404	—	3 959	1 063	5 435	5 607
Hospital	—	907 508	—	—	—	—	—
Sewerage	24 397	391 967	31 615	66 686	14 792	58 215	23 204
Solid waste management	—	16 308	—	—	235	—	7 882
Parks and recreation	4 317	18 283	15 865	17 790	5 001	2 976	1 782
Housing and community development	11 188	640 582	211	688	—	—	47
Airport	—	—	38 393	1 164	32 879	19 704	—
Water transport and terminal	—	25 558	—	—	—	—	—
Parking facility	5 767	47 200	743	7 524	5 205	2 167	1 736
Miscellaneous commercial activity	—	58 843	262	157	2 054	—	188
Other	2 420	188 998	1 910	6 616	6 586	10 530	2 704
Special assessments	627	—	—	1 310	118	359	1 177
Sale of property	214	20 897	—	1 419	2 639	—	134
Housing and community development	—	—	—	—	—	—	65
Other	214	20 897	—	1 419	2 639	—	69
Interest earnings	12 994	754 647	37 649	30 919	43 066	27 982	12 615
Fines and forfeits	5 097	313 212	1 085	2 643	5 320	7 793	1 907
Other and unallocable	5 414	407 358	15 043	22 540	4 100	6 804	4 047
Utility and liquor store revenue	17 185	1 840 218	29 833	53 736	155 973	70 961	19 643
Employee-retirement revenue ¹	—	3 911 155	9 709	102 774	—	—	—
Expenditure	703 701	37 630 395	507 627	576 701	707 607	596 674	266 913
General expenditure	686 207	31 292 452	431 823	478 050	500 786	486 143	242 179
Intergovernmental expenditure	877	2 572 701	1 254	28 849	1 431	11 848	5 289
Direct general expenditure	685 330	28 719 751	430 569	449 201	499 355	474 295	236 890
Current operation	600 820	22 285 044	228 907	292 119	429 019	346 334	170 629
Capital outlay	54 361	3 314 639	161 427	145 179	48 264	96 325	54 999
Construction	46 020	2 743 628	142 963	95 708	36 431	73 022	46 207
Land and existing structures	291	149 595	5 249	34 078	3 7 420	—	587
Equipment	8 050	421 416	13 215	15 393	11 830	15 883	8 205
Assistance and subsidies	—	1 782 087	—	—	—	—	—
Interest on general debt	30 149	1 337 981	40 235	11 903	22 072	31 636	11 262
General expenditure by function:							
Education services:							
Education ²	329 216	7 039 629	—	—	—	—	—
Elementary and secondary education	329 216	6 610 632	—	—	—	—	—
Higher education	—	428 997	—	—	—	—	—
Libraries	57	264 630	—	—	—	—	—
Social services and income maintenance:							
Public welfare	—	5 802 929	164	—	—	—	—
Categorical cash assistance	—	2 521 177	—	—	—	—	—
Other cash assistance	—	432 294	—	—	—	—	—
Vendor payments—medical	—	—	—	—	—	—	—
Vendor payments—other	—	225 224	—	—	—	—	—
Welfare institutions	—	—	—	—	—	—	—
Other	—	2 624 234	164	—	—	—	—
Hospitals	—	2 827 430	—	—	—	—	—
Own hospitals	—	2 409 090	—	—	—	—	—
Other hospitals	—	418 340	—	—	—	—	—
Health	1 493	550 997	2 396	34 678	15 955	20 090	5 525
Transportation:							
Highways	24 665	866 576	54 979	57 793	40 499	41 014	28 285
Air transportation	—	—	50 995	1 263	32 595	28 675	—
Water transport and terminals	—	40 818	—	—	48	—	—
Parking facilities	7 509	22 885	476	6 301	3 620	1 045	739
Transit subsidies	345	640 878	23 001	—	—	—	—

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	New York		North Carolina—Charlotte	Ohio			
	Buffalo	New York City		Cincinnati	Cleveland	Columbus	Toledo
	30	31		32	33	34	35
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	46 286	1 759 629	33 637	57 014	113 626	88 372	44 417
Fire protection	35 949	743 275	26 224	45 308	56 569	56 827	29 906
Correction	—	1 150 037	—	170	5 530	8 492	7 445
Protective inspection and regulation	3 710	121 496	1 096	6 030	260	5 940	2 418
Environment and housing:							
Sewerage	32 190	638 560	36 316	68 137	7 103	70 788	42 119
Capital outlay	3 732	508 626	18 141	26 915	1 493	32 390	21 439
Solid waste management	17 975	854 789	14 535	11 739	28 914	28 444	17 687
Parks and recreation	18 764	449 184	67 984	32 519	32 448	30 299	10 084
Housing and community development	67 826	2 286 636	9 008	56 135	45 144	4 655	10 211
Natural resources	—	—	—	886	—	—	—
Government administration:							
Financial administration	8 245	259 538	7 785	12 723	11 158	10 056	5 778
Judicial and legal	2 708	469 197	949	3 073	19 128	16 713	7 770
General public buildings	7 235	192 168	1 306	2 449	7 841	6 827	3 341
Other	3 867	176 341	6 668	7 245	8 681	7 739	2 438
Interest on general debt	30 149	1 337 981	40 235	11 903	22 072	31 636	11 262
General expenditure, n.e.c.	48 018	2 796 849	77 070	39 683	49 595	28 531	12 754
Utility and liquor store expenditure	17 494	3 984 532	71 991	51 040	206 821	110 531	24 734
Employee retirement expenditure ^a	—	2 353 411	3 813	47 611	—	—	—
Exhibit—Total expenditure for salaries and wages	342 292	14 062 506	127 300	191 105	261 458	214 605	104 694
Debt outstanding	383 611	26 005 212	705 922	230 501	712 989	1 072 102	193 762
Long-term debt outstanding							
General debt	347 567	24 294 138	705 922	230 501	712 989	1 063 661	129 267
Education	320 057	18 740 373	618 666	171 761	305 145	646 506	112 982
Public debt for private purposes	26 240	1 491 395	—	5 695	—	—	695
Other and unallocable	293 817	2 881 844	15 210	—	—	646 506	10 125
Utility debt	27 510	5 553 765	87 236	58 740	407 844	417 155	16 285
Water supply systems	27 510	3 021 216	83 329	58 300	357 669	200 531	16 285
Electric power systems	—	—	—	—	50 175	216 624	—
Gas supply systems	—	—	—	—	—	—	—
Transit systems	—	2 532 549	3 907	440	—	—	—
Short-term debt outstanding	36 044	1 711 074	—	—	—	8 441	64 495
Long-term debt issued							
Full faith and credit	65 509	5 461 830	—	35 300	62 080	143 566	1 395
General purpose	12 595	4 304 166	—	35 300	62 080	143 566	975
Utility	9 970	3 627 282	—	20 300	62 080	121 796	975
Nonguaranteed	2 625	676 884	—	15 000	—	21 770	—
General purpose	52 914	1 157 664	—	—	—	—	420
Utility	52 914	772 076	—	—	—	—	420
385 588	—	—	—	—	—	—	—
Long-term debt retired	54 717	2 925 399	24 275	25 892	56 450	40 034	13 563
General purpose	52 662	2 373 234	19 557	20 812	49 770	30 277	13 373
Utility	2 055	552 165	4 718	5 080	6 680	9 757	190
Total borrowing	85 789	4 234 792	—	35 300	62 080	143 566	4 282
Total debt redémption	54 717	1 593 629	24 275	25 892	56 450	98 124	13 563
Refunding issues of long-term debt	—	1 331 770	—	—	—	—	—
Long-term debt refunded	—	1 331 770	—	—	—	—	—
Net long-term debt outstanding	325 145	20 245 439	673 907	209 830	471 794	988 294	100 081
Cash and security holdings	171 996	48 022 612	491 662	1 243 424	454 063	317 833	75 572
Employee retirement	—	40 349 211	78 015	856 844	—	—	—
Other	171 996	7 673 401	413 647	386 580	454 063	317 833	75 572
By purpose:							
Offsets to debt	22 422	4 048 699	32 015	20 671	241 195	75 367	29 186
Bond funds	66 132	712 439	179 623	52 991	60 986	84 233	20 865
Other	83 442	2 912 263	202 009	312 918	152 482	158 233	25 521

See footnotes at end of table.

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma		Oregon—Portland	Pennsylvania		Tennessee	
	Oklahoma City	Tulsa		Philadelphia	Pittsburgh	Memphis	Nashville-Davidson
	37	38		39	40	41	42
Population, 1988	434 400	368 300	420 900	1 647 000	375 200	645 200	481 400
Revenue	369 576	437 098	440 611	3 380 237	390 930	1 689 100	1 546 883
General revenue	328 428	378 838	392 233	2 587 193	357 138	749 999	916 302
Intergovernmental revenue	27 892	20 169	73 375	610 544	89 478	469 446	182 721
From State government	3 749	13 023	26 603	410 872	31 426	250 806	168 786
Education	—	—	—	1 496	—	185 034	105 349
Highways	2 786	2 487	18 926	24 626	4 207	19 339	16 407
Public welfare	—	—	—	97 451	—	—	2 036
Health and hospitals	—	—	—	145 883	—	—	2 710
Housing and community development	—	—	—	41 798	—	57	—
General local government support	468	445	6 121	17 496	3 185	35 470	23 898
Other and unallocable	495	10 091	1 556	82 122	24 034	10 906	18 386
From Federal Government	23 823	6 945	20 201	151 543	25 095	14 051	13 687
From local governments	320	201	26 571	48 129	32 957	204 589	248
General revenue from own sources	300 536	358 669	318 858	1 976 649	267 660	280 553	733 581
Taxes	162 768	151 507	205 290	1 588 386	222 249	154 053	455 262
Property	24 758	17 892	144 399	311 263	102 019	114 938	260 661
General sales	114 685	116 656	—	—	—	—	135 901
Selective sales	19 611	13 785	29 746	34 265	21 990	29 159	25 599
Alcoholic beverages	—	—	—	—	—	12 700	9 271
Motor fuels	—	—	—	—	—	—	—
Public utilities	—	—	—	—	—	9 826	7 227
Tobacco products	18 110	10 840	23 684	—	—	696	—
Other	1 501	2 945	6 062	34 265	21 990	5 937	9 101
Income taxes	—	—	—	948 736	54 067	—	—
Motor vehicle licenses	—	—	—	22	—	9 347	7 391
Other	3 714	3 174	31 145	294 100	44 173	609	25 710
Charges and miscellaneous general revenue	137 768	207 162	113 568	388 263	45 411	126 500	278 319
Current charges	87 887	92 775	68 991	253 722	11 139	69 458	141 409
Education	—	—	—	—	—	8 715	7 689
School lunch sales (gross)	—	—	—	—	—	7 193	6 771
Other local school charges	—	—	—	—	—	1 522	918
Higher education	—	—	—	—	—	—	—
Highway	24	405	26	—	182	—	—
Hospital	—	—	—	—	—	—	35 383
Sewerage	37 553	30 061	36 508	125 863	—	31 477	52 548
Solid waste management	11 010	26 942	619	378	—	13 888	19 519
Parks and recreation	11 605	3 974	15 071	12 781	2 772	9 937	7 541
Housing and community development	35	768	6 464	1 286	385	—	—
Airport	20 405	15 737	—	73 656	—	—	—
Water transport and terminal	—	—	—	—	—	929	—
Parking facility	4 002	3 234	8 226	3 122	1 354	823	2 551
Miscellaneous commercial activity	—	—	—	—	—	—	376
Other	3 253	11 654	2 077	36 636	6 446	3 689	15 802
Special assessments	1 962	836	3 885	25	—	136	3 373
Sale of property	147	101	415	4 673	—	—	396
Housing and community development	7	101	184	2 071	—	—	—
Other	140	—	231	2 602	—	—	396
Interest earnings	34 976	106 902	34 263	96 764	24 934	37 228	122 398
Fines and forfeits	8 302	5 288	1 756	13 586	4 482	8 438	4 553
Other and unallocable	4 494	1 260	4 258	19 493	4 856	11 240	6 190
Utility and liquor store revenue	30 019	38 276	44 335	558 292	—	806 032	590 640
Employee-retirement revenue ¹	11 129	19 984	4 043	234 752	33 792	133 069	39 941
Expenditure	371 259	414 931	441 141	3 498 433	400 805	1 587 190	1 504 919
General expenditure	314 926	361 792	369 745	2 579 034	352 617	717 393	843 300
Intergovernmental expenditure	—	3 181	1 080	76 401	11 362	14 340	9 462
Direct general expenditure	314 926	358 611	368 665	2 502 633	341 255	703 053	833 838
Current operation	199 592	198 203	266 170	2 117 098	254 584	602 718	609 583
Capital outlay	75 296	59 190	69 951	245 155	48 708	77 237	107 459
Construction	55 461	32 841	49 145	213 591	44 773	66 889	86 431
Land and existing structures	6 719	8 627	4 330	18 721	883	1 720	1 292
Equipment	13 116	17 722	16 476	12 843	3 052	8 628	19 736
Assistance and subsidies	—	—	—	—	—	—	372
Interest on general debt	40 038	101 218	32 544	140 380	37 963	23 098	116 424
General expenditure by function:							
Education services:							
Education ²	—	—	71	16 095	—	372 227	263 366
Elementary and secondary education	—	—	71	—	—	372 227	263 366
Higher education	—	—	—	16 095	—	—	—
Libraries	—	—	—	35 580	4 895	9 562	7 420
Social services and income maintenance:							
Public welfare	—	—	228	191 193	30	—	12 040
Categorical cash assistance	—	—	—	—	—	—	372
Other cash assistance	—	—	—	—	—	—	—
Vendor payments—medical	—	—	—	—	—	—	591
Vendor payments—other	—	—	—	199	—	—	749
Welfare institutions	—	—	—	36 545	—	—	—
Other	—	—	228	154 449	30	—	10 328
Hospitals	—	—	—	10 146	—	8 756	49 160
Own hospitals	—	—	—	—	—	—	49 160
Other hospitals	—	—	—	10 146	—	8 756	—
Health	1 045	7 041	572	235 855	6 507	5 459	17 117
Transportation:							
Highways	28 107	21 425	21 679	64 781	40 408	18 080	29 181
Air transportation	31 672	25 664	—	77 823	—	—	—
Water transport and terminals	—	—	—	13 340	—	302	—
Parking facilities	1 864	1 779	2 116	—	—	—	316
Transit subsidies	—	—	—	50 719	—	—	—

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma		Oregon—Portland	Pennsylvania		Tennessee	
	Oklahoma City	Tulsa		Philadelphia	Pittsburgh	Memphis	Nashville-Davidson
	37	38		39	40	41	42
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	47 212	36 772	74 023	305 251	42 103	63 333	54 265
Fire protection	37 895	29 853	47 160	114 001	36 167	52 774	32 682
Correction	2 199	101	—	131 671	—	—	18 324
Protective inspection and regulation	1 068	2 523	7 975	16 712	1 856	1 651	3 630
Environment and housing:							
Sewerage	40 868	44 132	46 992	129 192	3 687	34 276	87 039
Capital outlay	20 820	25 026	20 961	36 263	74	12 665	59 661
Solid waste management	10 440	28 512	4 387	143 201	13 812	23 367	13 224
Parks and recreation	24 932	19 109	36 078	76 752	30 207	49 635	28 462
Housing and community development	7 947	5 512	27 500	137 305	8 470	7 505	6 347
Natural resources	—	—	—	—	605	412	—
Government administration:							
Financial administration	8 082	4 737	12 929	40 629	7 876	5 938	8 130
Judicial and legal	5 288	2 903	2 115	148 162	2 471	3 909	16 524
General public buildings	3 431	2 928	6 928	52 783	5 967	1 098	2 255
Other	3 045	2 547	6 566	22 187	9 088	4 426	5 394
Interest on general debt	40 038	101 218	32 544	140 380	37 963	23 098	116 424
General expenditure, n.e.c.	19 793	25 036	39 882	425 276	100 505	31 585	72 000
Utility and liquor store expenditure	49 265	49 990	41 890	651 645	14 324	814 147	629 019
Employee retirement expenditure ³	7 068	3 149	29 506	267 754	33 864	55 650	32 600
Exhibit—Total expenditure for salaries and wages	109 322	124 494	168 011	1 090 014	155 073	514 309	454 854
Debt outstanding	504 139	1 450 780	638 812	3 796 282	603 811	735 859	2 330 950
Long-term debt outstanding	504 139	1 450 780	585 297	3 693 182	603 811	735 859	2 311 866
General debt	451 949	1 411 055	457 090	2 510 452	603 811	453 129	1 651 167
Education	17 500	—	—	909	—	45 354	124 893
Public debt for private purposes	381	952 154	200 077	180 889	208 686	22 812	1 097 927
Other and unallocable	434 068	458 901	257 013	2 328 654	395 125	384 963	428 347
Utility debt	52 190	39 725	128 207	1 182 730	—	282 730	660 699
Water supply systems	52 190	39 725	77 197	359 044	—	70 345	474 744
Electric power systems	—	—	51 010	—	—	205 010	185 955
Gas supply systems	—	—	—	677 913	—	7 375	—
Transit systems	—	—	—	145 773	—	—	—
Short-term debt outstanding	—	—	53 515	103 100	—	—	19 084
Long-term debt issued	24 013	112 400	100 331	287 138	67 365	53 767	27 599
Full faith and credit	13 850	49 136	9	147 998	60 000	15 227	2 210
General purpose	13 850	49 136	—	143 888	60 000	15 227	2 210
Utility	—	—	—	9 4 100	—	—	—
Nonguaranteed	10 163	63 264	100 322	139 140	7 365	38 540	25 389
General purpose	9 413	33 569	100 322	—	7 365	—	38 540
Utility	750	29 695	—	139 140	—	—	25 389
Long-term debt retired	36 639	105 544	66 405	390 997	18 454	67 328	80 558
General purpose	36 552	75 859	61 613	307 424	18 454	41 548	45 343
Utility	87	29 685	4 792	83 573	—	25 780	35 215
Total borrowing	24 013	112 400	81 543	287 138	67 365	37 542	3 044
Total debt redemption	36 639	105 544	38 000	397 197	18 454	51 103	57 474
Refunding issues of long-term debt	—	—	27 217	—	—	16 225	24 555
Long-term debt refunded	—	—	28 405	—	—	16 225	24 555
Net long-term debt outstanding	444 804	443 812	258 229	3 007 078	393 332	651 865	1 064 711
Cash and security holdings	474 068	1 448 339	469 140	2 866 378	422 359	1 464 215	2 079 215
Employee retirement	88 734	81 819	8 547	1 581 614	60 324	1 056 920	475 089
Other	385 334	1 366 520	460 593	1 284 764	362 035	407 295	1 604 126
By purpose:							
Offsets to debt	59 335	1 006 968	327 068	686 104	210 479	83 994	1 247 155
Bond funds	139 020	53 775	23 201	369 711	56 673	71 958	220 932
Other	186 979	305 777	110 324	228 949	94 883	251 343	136 039

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Texas						Virginia— Virginia Beach	Washington— Seattle	Wisconsin— Milwaukee
	Austin	Dallas	El Paso	Fort Worth	Houston	San Antonio			
	44	45	46	47	48	49			
Population, 1988	464 700	987 400	515 800	426 600	1 698 100	943 100	365 300	502 200	599 400
Revenue	1 033 129	1 120 169	303 148	501 109	1 701 737	1 433 918	716 728	1 011 299	781 347
General revenue									
Intergovernmental revenue	533 638	811 891	243 637	401 293	1 295 762	533 608	679 978	630 040	558 805
From State government	64 239	38 050	24 717	80 096	57 149	96 243	253 303	93 339	277 462
Education	54 854	9 650	6 342	14 068	10 108	30 179	164 755	58 265	234 670
Highways	37 174	512	—	—	345	52	16 439	23 316	28 485
Public welfare	11 320	—	—	—	—	—	2 069	9 583	—
Health and hospitals	1 641	1 190	3 051	1 794	3 810	3 157	5 724	161	620
Housing and community development	13	—	1 646	740	—	—	—	183	—
General local government support	1 329	3 900	709	825	4 768	1 738	1 271	5 706	195 824
Other and unallocable	3 377	4 048	936	10 709	1 185	23 163	20 849	28 899	9 741
From Federal Government	9 110	18 709	13 628	50 054	31 119	38 962	86 140	27 160	42 437
From local governments	275	9 691	4 747	15 974	15 922	27 102	2 408	7 914	355
General revenue from own sources	469 399	773 841	218 920	321 197	1 238 613	437 365	426 675	536 701	281 343
Taxes	169 890	475 409	111 237	191 188	692 347	201 363	334 773	319 845	154 384
Property	102 706	278 396	55 546	129 812	376 271	110 900	202 354	106 035	142 600
General sales	47 172	105 445	41 051	37 462	190 093	63 066	57 316	69 576	—
Selective sales	16 113	78 876	11 347	19 335	106 097	21 232	48 909	71 477	4 108
Alcoholic beverages	—	—	—	—	—	—	—	—	—
Motor fuels	—	—	—	—	—	—	—	—	—
Public utilities	8 585	59 564	8 453	16 274	86 664	6 533	21 283	58 712	—
Tobacco products	—	—	—	—	—	—	5 727	—	—
Other	7 528	19 312	2 894	3 061	19 433	14 699	21 899	12 765	4 108
Income taxes	—	—	—	—	—	—	—	—	—
Motor vehicle licenses	—	—	—	8	—	—	4 572	—	—
Other	3 899	12 692	3 293	4 571	19 886	6 165	21 622	72 757	7 676
Charges and miscellaneous general revenue	299 509	298 432	107 683	130 009	546 266	236 002	91 902	216 856	126 959
Current charges	191 103	184 868	55 373	59 418	359 681	86 006	39 222	144 145	61 977
Education	—	—	—	—	—	—	9 417	—	—
School lunch sales (gross)	—	—	—	—	—	—	7 158	—	—
Other local school charges	—	—	—	—	—	—	2 259	—	—
Higher education	—	—	—	—	—	—	—	—	—
Highway	—	1 170	2 537	1	176	99	—	536	560
Hospital	72 113	—	—	—	—	—	—	—	—
Sewerage	75 513	104 946	21 117	35 524	216 819	14 240	20 786	66 035	27 186
Solid waste management	15 743	23 904	11 949	9 936	—	22 767	2 335	43 084	366
Parks and recreation	5 815	17 391	2 637	7 822	15 374	7 719	4 183	16 888	3 956
Housing and community development	—	—	347	—	—	177	413	—	12 389
Airport	13 275	15 529	11 561	995	106 747	24 853	—	34	—
Water transport and terminal	—	—	—	—	—	—	—	—	2 754
Parking facility	1 357	2 342	682	1 075	2 460	3 676	91	7 297	7 224
Miscellaneous commercial activity	509	5 740	—	—	—	686	—	—	—
Other	6 778	13 499	4 890	4 065	17 928	11 553	2 410	10 271	7 542
Special assessments	8 555	11 196	170	5 577	1 461	16 159	7	1 274	6 397
Sale of property	5	1 289	472	1 101	750	327	6 581	835	1 789
Housing and community development	—	—	—	—	—	159	—	23	—
Other	5	1 289	472	1 101	750	168	6 581	812	1 789
Interest earnings	92 118	70 869	43 371	51 232	147 893	93 975	39 084	37 884	47 412
Fines and forfeits	5 831	19 949	4 105	4 382	19 633	7 485	—	11 151	8 939
Other and unallocable	1 897	10 241	4 192	8 299	16 848	32 050	7 008	21 567	445
Utility and liquor store revenue	453 432	101 264	34 120	55 512	227 091	868 248	36 750	320 980	39 330
Employee-retirement revenue ¹	46 059	207 014	25 391	44 304	178 884	32 062	—	60 279	183 212
Expenditure	1 011 905	989 309	292 629	500 662	1 659 812	1 687 478	679 210	944 949	648 798
General expenditure	541 082	785 011	233 487	389 296	1 386 779	688 061	643 131	546 396	551 446
Intergovernmental expenditure	23 918	20 375	3 854	1 681	3 685	8 651	1 483	57 376	24 296
Direct general expenditure	517 164	764 636	229 633	387 615	1 383 094	679 410	641 648	489 020	527 150
Current operation	295 509	477 043	131 092	212 529	829 942	402 177	482 793	370 595	420 023
Capital outlay	131 116	187 523	69 177	117 673	356 797	191 964	129 759	95 694	71 965
Construction	96 054	151 282	62 419	110 559	296 137	170 941	109 948	73 527	54 399
Land and existing structures	6 096	14 482	586	1 615	7 510	1 200	—	5 941	2 109
Equipment	28 966	21 759	6 172	5 499	53 150	19 823	19 811	16 226	15 457
Assistance and subsidies	—	—	—	—	—	—	396	—	—
Interest on general debt	90 538	100 070	29 364	57 413	196 355	85 269	28 700	22 731	35 162
General expenditure by function:									
Education services:									
Education ²	444	—	—	—	—	1 140	293 183	—	—
Elementary and secondary education	444	—	—	—	—	87	293 178	—	—
Higher education	—	—	—	—	—	1 053	5	—	—
Libraries	6 788	14 861	3 661	7 576	21 005	10 737	7 730	18 708	18 281
Social services and income maintenance:									
Public welfare	1 740	—	—	—	—	5 482	13 077	—	—
Categorical cash assistance	—	—	—	—	—	—	18	—	—
Other cash assistance	—	—	—	—	—	—	378	—	—
Vendor payments—medical	—	—	—	—	—	—	186	—	—
Vendor payments—other	—	—	—	—	—	—	4 168	—	—
Welfare institutions	—	—	—	—	—	—	—	—	—
Other	1 740	—	—	—	—	—	—	—	—
Hospitals	82 683	—	—	—	—	5 482	8 327	—	—
Own hospitals	82 683	—	—	—	—	—	—	—	—
Other hospitals	—	—	—	—	—	—	—	—	—
Health	25 920	15 659	11 713	8 627	49 194	16 264	17 416	11 105	9 813
Transportation:									
Highways	71 736	86 841	12 621	37 338	91 478	58 912	79 131	60 546	45 771
Air transportation	12 558	11 592	7 433	32 580	133 544	27 518	—	—	—
Water transport and terminals	—	181	—	—	—	—	—	—	3 491
Parking facilities	—	4 111	68	153	—	2 437	38	666	5 728
Transit subsidies	—	—	—	—	—	—	899	—	—

**Table 7. Finances of Individual City Governments Having 300,000 Population or More:
1989-90—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Texas						Virginia— Virginia Beach	Washington— Seattle	Wisconsin— Milwaukee
	Austin	Dallas	El Paso	Fort Worth	Houston	San Antonio			
	44	45	46	47	48	49			
General expenditure—Con.									
General expenditure by function—Con.									
Public safety:									
Police protection	44 864	140 730	42 093	48 745	238 411	95 644	38 840	70 631	114 013
Fire protection	30 628	71 755	18 896	31 118	131 778	59 457	19 242	48 275	56 387
Correction	—	3 857	54	341	407	887	12 092	7 234	—
Protective inspection and regulation	4 635	6 229	2 872	3 671	8 528	4 469	2 833	10 746	16 658
Environment and housing:									
Sewerage	64 715	106 163	47 414	66 222	268 181	76 076	19 151	64 982	44 721
Capital outlay	41 197	69 278	36 441	43 341	150 521	34 058	10 222	13 830	10 724
Solid waste management	11 163	32 957	10 779	10 922	43 164	23 167	16 451	40 281	39 340
Parks and recreation	23 424	94 697	14 356	25 975	55 986	58 015	27 437	67 935	11 137
Housing and community development	5 439	12 278	4 770	6 282	18 470	28 166	4 676	23 171	42 548
Natural resources	—	—	6 752	—	—	26 494	1 023	—	9 488
Government administration:									
Financial administration	10 944	12 145	5 464	9 171	32 049	18 909	11 912	16 501	18 372
Judicial and legal	5 883	11 294	3 447	4 300	17 630	5 913	5 605	15 850	6 288
General public buildings	3 454	16 067	1 162	14 371	2 655	16 021	25 869	3 047	13 654
Other	14 486	8 575	2 572	4 173	7 161	8 619	6 142	17 845	8 063
Interest on general debt	90 539	100 070	29 364	57 413	196 355	85 269	28 700	22 731	35 162
General expenditure, n.e.c.	29 039	34 949	7 996	20 318	70 783	58 465	11 684	46 142	52 531
Utility and liquor store expenditure	448 459	121 414	48 554	91 968	212 922	988 277	36 079	346 181	34 338
Employee retirement expenditure ³	22 364	82 884	10 588	19 398	60 111	11 140	—	52 372	63 014
Exhibit—Total expenditure for salaries and wages	243 313	362 005	92 795	136 511	501 000	333 300	310 052	330 273	248 180
Debt outstanding	3 187 637	1 569 631	451 007	942 122	3 610 586	4 034 517	507 858	903 878	515 576
Long-term debt outstanding	3 043 387	1 537 431	451 007	942 122	3 545 586	3 909 517	507 858	903 878	514 861
General debt	1 104 774	1 309 583	382 077	778 232	2 843 888	1 107 256	417 125	338 953	514 861
Education	—	—	—	—	—	—	123 698	—	5 380
Public debt for private purposes	291 607	75 848	290 142	320 165	577 296	83 424	87 557	—	129 193
Other and unallocable	813 167	1 233 735	91 935	458 067	2 266 592	1 023 832	205 870	338 953	380 288
Utility debt	1 938 613	227 848	68 930	163 890	701 698	2 802 261	90 733	564 925	—
Water supply systems	336 864	227 848	68 930	163 890	701 698	219 976	90 733	83 495	—
Electric power systems	1 601 749	—	—	—	—	2 582 265	—	481 430	—
Gas supply systems	—	—	—	—	—	—	—	—	—
Transit systems	—	—	—	—	—	—	—	—	—
Short-term debt outstanding	144 250	32 200	—	—	65 000	125 000	—	—	715
Long-term debt issued	470 402	166 204	35 745	66 100	323 835	835 052	89 535	83 018	73 830
Full faith and credit	—	64 120	21 170	66 100	99 370	230 493	82 210	1 073	47 855
General purpose	—	64 120	21 170	66 100	99 370	230 493	82 210	1 073	47 855
Utility	—	—	—	—	—	—	—	—	—
Nonguaranteed	470 402	102 084	14 575	—	224 465	604 559	7 325	81 945	25 975
General purpose	80 652	68 425	—	—	152 636	—	7 325	56 395	25 975
Utility	389 750	33 659	14 575	—	71 629	604 559	—	25 550	—
Long-term debt retired	362 469	81 730	21 277	86 741	212 327	498 190	29 511	75 955	50 164
General purpose	64 308	74 406	19 472	80 461	166 423	142 763	22 765	57 095	50 164
Utility	298 161	7 324	1 805	6 280	45 904	355 427	6 746	18 860	—
Total borrowing	176 072	166 204	35 745	66 100	309 265	862 052	89 535	56 623	62 033
Total debt redemption	76 817	121 930	21 277	86 741	137 812	498 190	29 511	42 525	31 302
Refunding issues of long-term debt	294 330	—	—	—	79 570	—	—	26 395	11 797
Long-term debt refunded	294 330	—	—	—	74 515	—	—	33 430	18 863
Net long-term debt outstanding	2 470 161	1 340 766	143 965	576 852	2 259 153	3 461 858	406 913	822 661	278 404
Cash and security holdings	1 472 548	1 964 240	730 781	1 116 256	3 558 244	1 374 466	419 268	854 712	1 944 706
Employee retirement	387 701	1 281 158	179 371	501 910	1 710 996	312 323	—	477 794	1 536 010
Other	1 084 847	683 082	551 410	614 346	1 847 248	1 062 143	419 268	376 918	408 696
By purpose:									
Offsets to debt	573 226	196 665	307 042	365 270	1 286 433	447 659	100 945	81 217	236 457
Bond funds	337 193	322 809	45 875	178 626	378 327	433 674	138 192	123 511	12 713
Other	174 428	163 608	198 493	70 450	182 488	180 810	180 131	172 190	159 526

Note: See appendix A for factors that deserve special attention in interpreting this table.

¹Excludes "city contributions," classified as "nonrevenue," intragovernmental transfers.

²Includes items not included in detail.

³Payments to beneficiaries including withdrawal of contributions.

Table 8. Finances of City Government-Operated Utilities, by State: 1989-90

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

State	Total ¹			Electric power ¹				
	Revenue	Expenditure		Long-term debt outstanding	Revenue	Expenditure		
		Total	Capital outlay only			Total	Capital outlay only	
United States	32 990 668	38 186 453	7 302 962	47 434 553	17 312 089	17 490 283	2 363 106	19 457 634
Alabama	900 704	916 630	96 387	601 685	606 790	587 803	31 251	75 143
Alaska	157 226	195 890	29 095	426 500	117 968	119 705	6 854	295 329
Arizona	384 564	518 799	178 096	912 203	30 840	24 032	2 778	14 418
Arkansas	264 146	271 528	36 518	539 082	147 620	146 219	16 610	274 109
California	4 617 486	5 629 424	1 463 472	3 958 440	2 910 864	3 205 077	706 313	2 797 785
Colorado	665 634	730 189	165 922	1 423 494	267 866	263 404	36 561	239 793
Connecticut	118 465	115 365	17 232	88 731	66 131	61 520	3 167	7 187
Delaware	98 364	96 653	17 641	88 918	75 075	74 803	13 735	36 539
District of Columbia	52 468	86 482	28 775	17 221	-	-	-	-
Florida	2 533 699	2 812 284	760 833	6 091 213	1 673 169	1 659 330	292 477	4 566 515
Georgia	916 442	971 446	195 581	915 937	461 175	404 278	20 708	110 294
Hawaii	76 566	182 024	78 688	54 385	-	-	-	-
Idaho	70 954	74 638	8 546	119 628	41 926	44 282	3 646	88 515
Illinois	1 094 971	1 106 825	183 390	1 146 819	258 011	257 513	42 487	147 307
Indiana	490 492	528 584	51 773	254 807	291 017	296 844	20 147	39 017
Iowa	417 142	444 951	67 481	828 267	245 896	234 069	17 610	685 705
Kansas	318 257	309 019	32 716	319 673	169 711	151 972	9 427	128 177
Kentucky	466 415	497 157	57 604	572 574	253 189	262 578	14 045	178 162
Louisiana	472 365	464 460	74 303	588 837	274 884	229 504	18 853	332 344
Maine	2 599	6 345	2 957	10 334	-	-	-	-
Maryland	118 330	114 701	10 503	176 369	33 352	32 401	2 466	19 865
Massachusetts	380 634	362 800	48 118	188 575	152 936	169 584	17 721	53 426
Michigan	903 563	1 087 106	166 062	872 113	335 892	331 152	44 182	261 072
Minnesota	567 281	579 770	76 241	246 487	335 884	319 192	18 953	81 964
Mississippi	329 806	333 297	35 811	270 244	191 984	188 299	6 997	10 657
Missouri	690 253	702 615	118 812	830 382	426 123	414 329	65 086	430 265
Montana	29 940	41 814	17 559	72 886	-	-	-	-
Nebraska	351 382	321 797	13 937	551 276	272 411	253 656	8 412	487 402
Nevada	34 738	38 531	19 750	22 455	7 347	6 406	2 642	-
New Hampshire	23 741	28 142	3 936	75 926	-	-	-	-
New Jersey	252 801	272 394	55 231	260 523	63 511	61 246	4 372	7 209
New Mexico	164 729	202 122	42 892	456 920	56 613	53 763	478	161 811
New York	2 201 392	4 326 603	649 178	5 948 933	109 676	93 097	-	48 958
North Carolina	1 107 680	1 201 716	219 843	489 256	777 995	723 333	46 020	60 660
North Dakota	46 502	41 628	5 400	58 336	9 842	7 997	243	989
Ohio	931 698	1 206 114	360 859	1 486 600	354 551	551 571	210 370	515 998
Oklahoma	379 068	375 371	49 938	514 323	177 711	140 238	5 136	52 200
Oregon	345 057	369 607	61 363	776 345	203 656	227 164	27 651	464 350
Pennsylvania	753 840	857 419	102 220	1 665 433	82 806	93 027	1 979	406 076
Rhode Island	37 168	33 140	3 232	41 915	411	601	20	2 286
South Carolina	402 741	464 027	109 392	575 705	170 927	152 456	12 072	10 361
South Dakota	73 155	112 912	53 088	59 752	36 744	31 553	3 069	2 900
Tennessee	3 340 223	3 439 574	320 228	1 685 187	2 714 190	2 712 838	151 148	532 490
Texas	3 259 426	3 401 967	822 788	8 252 794	1 748 588	1 737 362	355 018	4 700 261
Utah	216 186	221 559	62 783	256 591	130 201	119 708	23 919	118 125
Vermont	72 170	75 750	6 255	159 735	62 037	62 847	3 502	113 540
Virginia	568 867	547 059	90 282	617 644	172 358	167 328	19 356	51 501
Washington	762 252	858 945	171 955	1 262 223	527 537	547 480	65 714	760 515
West Virginia	50 931	58 889	7 250	161 608	4 764	4 013	925	287
Wisconsin	426 081	496 915	37 622	352 028	238 916	246 089	7 298	91 225
Wyoming	50 074	52 476	9 424	87 241	20 994	18 620	1 688	902

See footnotes at end of table.

Table 8. Finances of City Government-Operated Utilities, by State: 1989-90—Cont.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State	Water supply ¹				Transit system ¹				Gas supply ¹			
	Revenue	Expenditure		Long-term debt outstanding	Revenue	Expenditure		Long-term debt outstanding	Revenue	Expenditure		Long-term debt outstanding
		Total	Capital outlay only			Total	Capital outlay only			Revenue	Total	Capital outlay only
United States	11 578 132	13 578 503	4 073 933	24 301 638	1 765 944	4 854 702	641 077	2 744 548	2 334 503	2 262 965	224 846	930 733
Alabama	165 959	193 875	46 053	492 728	1 088	3 568	1 082	-	126 867	131 384	18 001	33 814
Alaska	37 610	63 644	21 141	131 171	1 648	12 541	1 100	-	-	-	-	-
Arizona	324 616	415 631	168 976	897 310	4 831	58 239	4 888	475	24 277	20 897	1 454	-
Arkansas	113 832	122 115	19 861	264 973	244	1 256	47	-	2 450	1 938	-	-
California	1 419 405	1 755 229	658 468	1 131 175	142 389	541 895	94 642	28 540	144 828	127 223	4 049	940
Colorado	308 314	370 755	119 562	1 167 378	1 915	13 282	2 136	-	87 539	82 748	7 663	16 323
Connecticut	43 259	46 089	13 752	81 544	-	-	-	-	9 075	7 756	313	-
Delaware	23 289	21 850	3 906	52 379	-	-	-	-	-	-	-	-
District of Columbia	52 468	86 482	28 775	17 221	-	-	-	-	-	-	-	-
Florida	787 678	1 076 717	454 729	1 510 749	5 769	18 293	5 051	-	67 083	57 944	8 576	13 949
Georgia	275 194	412 164	167 561	802 759	4 643	12 570	1 019	-	175 430	142 434	6 293	2 884
Hawaii	57 674	91 704	55 660	54 385	18 892	90 320	23 028	-	-	-	-	-
Idaho	28 619	27 705	4 716	31 113	409	2 651	184	-	-	-	-	-
Illinois	793 669	800 479	139 850	999 512	3 263	10 877	273	-	40 028	37 956	780	-
Indiana	174 621	183 111	30 016	209 897	10 304	34 115	1 388	10 767	14 550	14 514	222	1 126
Iowa	135 529	156 974	43 255	136 819	4 657	24 613	5 231	-	31 060	29 295	1 385	5 743
Kansas	128 740	130 721	21 745	190 707	1 782	7 578	810	388	18 024	18 748	734	401
Kentucky	163 405	180 647	49 282	390 582	1 182	6 553	422	115	48 639	47 379	3 855	3 715
Louisiana	135 530	166 454	47 032	242 523	4 209	17 269	3 579	-	57 742	51 233	4 839	13 970
Maine	2 439	5 359	2 947	9 821	160	986	10	513	-	-	-	-
Maryland	81 664	76 730	8 034	156 402	1 853	4 256	3	102	1 461	1 314	-	-
Massachusetts	199 372	163 717	30 397	123 425	62	214	-	7 444	28 264	29 285	-	4 280
Michigan	530 916	602 498	120 504	610 701	36 755	153 456	1 376	340	-	-	-	-
Minnesota	169 997	197 668	55 906	158 498	2 662	9 108	89	-	58 738	53 802	1 293	6 035
Mississippi	93 723	105 531	26 764	251 201	77	343	41	-	44 022	39 124	2 009	8 386
Missouri	201 145	218 268	46 245	393 741	1 013	6 536	436	-	61 972	63 482	7 045	6 376
Montana	29 437	39 371	16 878	72 886	322	2 293	681	-	181	150	-	-
Nebraska	53 251	41 255	5 169	60 824	912	4 449	-	75	24 808	22 437	356	2 975
Nevada	27 391	32 125	11 108	22 455	-	-	-	-	-	-	-	-
New Hampshire	21 258	25 110	3 900	75 926	2 483	3 032	36	-	-	-	-	-
New Jersey	189 264	211 089	50 859	253 314	26	59	-	-	-	-	-	-
New Mexico	88 041	108 222	29 208	288 730	2 419	23 304	11 962	17 656	16 833	1 244	-	6 379
New York	658 966	731 543	200 742	3 367 426	1 431 145	3 500 161	448 436	2 532 549	1 605	1 802	-	-
North Carolina	256 900	380 472	164 847	424 554	11 766	41 646	6 186	4 042	61 019	56 265	2 790	-
North Dakota	36 260	32 392	5 113	57 347	400	1 239	44	-	-	-	-	-
Ohio	545 854	623 214	150 414	970 162	2 022	8 025	75	440	29 271	23 304	-	-
Oklahoma	186 756	205 312	41 773	451 505	3 244	19 399	2 902	-	11 357	10 482	127	10 618
Oregon	141 274	141 520	33 710	311 995	127	923	2	-	-	-	-	-
Pennsylvania	194 080	254 676	46 385	435 671	429	14 638	181	145 773	476 525	495 078	53 675	677 913
Rhode Island	36 757	32 539	3 212	39 629	-	-	-	-	-	-	-	-
South Carolina	183 977	223 900	74 245	550 711	28	248	36	9 095	47 809	87 423	23 039	5 538
South Dakota	31 210	77 167	49 830	56 852	-	41	41	-	5 201	4 151	148	-
Tennessee	281 490	365 516	129 263	1 100 054	22 082	49 861	970	790	322 461	311 359	38 847	51 853
Texas	1 325 495	1 455 300	431 907	3 552 533	9 198	58 322	16 658	-	176 145	150 983	19 205	-
Utah	85 985	101 851	38 864	138 466	-	-	-	-	-	-	-	-
Vermont	10 133	12 903	2 753	46 195	-	-	-	-	-	-	-	-
Virginia	267 324	223 230	49 804	508 090	16 376	37 877	4 640	538	112 809	118 624	16 482	57 515
Washington	226 365	296 660	105 819	501 708	3 521	9 918	-	-	4 829	4 867	422	-
West Virginia	46 067	55 218	6 175	161 321	100	658	150	-	-	-	-	-
Wisconsin	176 850	201 925	29 082	258 241	9 537	48 150	1 242	2 562	778	751	-	-
Wyoming	29 080	33 856	7 736	86 399	-	-	-	-	-	-	-	-

Note: Data partially based on estimates subject to sampling variation; see text.

¹Utility revenue does not include certain receipts, such as permits, special assessments, intergovernmental aid (primarily transit subsidies), and interest income, classified in other general revenue categories, or subsidies from parent governments. Utility expenditure includes interest on debt.

Appendix A.

Definitions of Selected Terms

Agency and Private Trust Transactions—Transactions excluded from census data on city finances because they involve receipt, holding, and disbursement of monies by city governments as agent or trustee for other governments or private persons, such as collection of Federal income taxes and social security “taxes,” receipt and return of guarantee deposits, and the like.

Air Transportation—Construction, maintenance, operation, and support of publicly operated airport facilities.

Assistance and Subsidies—For local governments, this category is limited to direct cash assistance payments to public welfare recipients. See Public Welfare.

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Borrowing—Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure. See Construction and Equipment.

Cash and Security Holdings—Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance—See Public Welfare.

Construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes construction, undertaken on a contract basis by private contractors, and force account construction, undertaken with direct use of materials and labor by the city.

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except by city utilities and liquor stores. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Operation—Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Debt—All long-term credit obligations of the city and its agencies whether backed by the city's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individual's to benefits from city employee retirement funds. Refunding of Long-Term Debt is the issuance of long-term obligations in exchange for, or to finance the retirement of, outstanding long-term debt, generally to obtain more favorable interest rates.

Debt Issued—See Long-Term Debt Issued.

Debt Offsets—See Long-Term Debt Offsets.

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Debt Redemption—Long-term debt redeemed—i.e., amounts retired other than by refunding—plus any net decrease in short-term debt outstanding.

Debt Retired—See Long-Term Debt Retired.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than Intergovernmental Expenditure.

Education—Schools and other educational facilities and services. Elementary and Secondary Education includes mainly city-operated elementary and secondary schools and other educational institutions (other than higher education), and intergovernmental expenditures for education, payments to private institutions, and special educational programs. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Institutions of Higher Education include universities, colleges, and junior and/or community colleges operated by the city.

Elementary and Secondary Education—See under Education.

Employee-Retirement Expenditure—Cash payments to beneficiaries (including withdrawals of contributions) of city-administered employee-retirement programs. Excludes cost of administering retirement systems, city contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under General Expenditure.

Employee-Retirement Revenue—Revenue from contributions required of employees for financing city-administered employee-retirement systems, earnings on investments held for such systems, and receipts of State payments for employees covered by municipal systems. Excludes any contributions by a city, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

Equipment—Apparatus, furnishings, motor vehicles, office machines, and the like, having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure—All amounts of money paid out by a government—net of recoveries and other correcting

transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions such as the provision of perquisites or other payments in kind.

Financial Administration—Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of city government finances; tax administration; assessment, collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; purchasing and the like.

Fire Protection—City fire fighting organization and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the city.

Full Faith and Credit Debt—Long-term debt for which the credit of the city, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but represents a liability payable from any other available resources if the pledged sources are insufficient.

General Debt—All debt other than that identified as having been issued specifically for utility purposes. See Utility Debt.

General Expenditure—All city expenditure other than the specifically enumerated kinds of expenditure classified as Utility Expenditure, Liquor Stores Expenditure, and Employee-Retirement or other Insurance Trust Expenditure.

General Public Building—Provision and maintenance of public buildings not allocated to particular functions.

General Revenue—All city revenue except Utility Revenue, Liquor Stores Revenue, and Employee-Retirement and other Insurance Trust Revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned. Includes all tax collections and intergovernmental revenue, even if designed for employee-retirement or local utility purposes.

General Sales or Gross Receipts Taxes—See under Sales and Gross Receipts Taxes.

Government Administration—Comprises the functions of Financial Administration, Judicial and Legal, and General Public Buildings and activities of the governing

body, office of the chief executive, central staff services, and agencies concerned with personnel administration, recording, planning, zoning, and the like.

Health—Out-patient health services, other than hospital care, including public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewerage treatment operations are classified under Sewerage.

Highways—Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal. However, highway policing and traffic control are classed under Police Protection.

Hospitals—Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprises those administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under Other Hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

Housing and Community Development—City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For cities in Arizona, Kentucky, Michigan, New Mexico, New York, and Virginia, generally includes data for municipal housing authorities. Housing authorities for other cities are usually classified as independent governments and data for them are included in Government Finances, Series GF, No.5.

Interest Earnings—Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure—Amounts paid for the use of borrowed money. Interest on utility debt is included in Utility Expenditures.

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific

services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for Old Age, Survivors, Disability, and Health Insurance for city employees.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue for General Local Government Support—Fiscal aid revenue that allows the receiving government unrestricted use as to function or purpose.

Intergovernmental Revenue From Federal Government—Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

Intergovernmental Revenue From State Government—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

Judicial and Legal—Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

Libraries—Public libraries operated by the city (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

License Taxes—Taxes enacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. “Licenses” based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes “fees” related to licensing activities—automobile inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

Liquor Stores Expenditure—Expenditures for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue—Amounts received from sale of liquor by city liquor stores and other revenues from city liquor store operations. Excludes any taxes collected by city liquor monopoly systems.

Long-Term Debt—Debt payable more than 1 year after date of issue.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. Refunding Issues of Long-Term Debt represents the par value of refunding bonds issued during the fiscal year. Excludes any amounts authorized but not actually issued.

Long-Term Debt Offsets—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Long-Term Debt Refunded—See under Long-Term Debt Retired.

Long-Term Debt Retired—The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. Long-Term Debt Refunded is the par value of long-term debt retired during the year as a result of refunding transactions.

Natural Resources—Flood control, soil and water conservation, irrigation, drainage, forestry and forest fire protection, agricultural fairs, and other activities for promotion of agriculture and conservation of natural resources.

N.E.C.—Not elsewhere classified.

Net Long-Term Debt—Long-term debt outstanding minus long-term debt offsets.

Nonguaranteed Debt—Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or

from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the city if the pledged sources are insufficient.

Other Government Administration—The governing body, courts, office of the chief executive, and central staff and services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also Financial Administration.

Own Hospitals—See under Hospitals. **Parking Facilities**—Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on- and offstreet parking meters.

Parks and Recreation—Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and playfields, swimming pools and bathing beaches; municipal parks, and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

Police Protection—Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related to property as a whole, real and personal, tangible or intangible, whether taxed as a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Protective Inspection and Regulation—Regulation of private enterprise for the protection of the public and inspection of hazardous activities except where done incident to major functions, such as fire prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under Financial Administration.

Public Safety—Comprises the functions of Police Protection, Fire Protection, Correction, and Protective Inspection and Regulation.

Public Welfare—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs;

Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the city of Welfare Institutions. Other-Public Welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies and other public welfare services. Health and Hospital services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

Purchase of Land and Existing Structures—Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Refunding Issues of Long-Term Debt—See under Long-Term Debt Issued.

Refunding of Long-Term Debt—See under Debt.

Revenue—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, and agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other “receipts in kind.”

Salaries and Wages—Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage.

Sale of Property—Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property. **Sales and Gross Receipts Taxes**—Taxes, including “licenses” at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or “commissions” allowed to merchants for collection of taxes from consumers are excluded. Comprises:

General Sales or Gross Receipts Taxes—Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under category listed below.

Selective Sales and Gross Receipts Taxes—Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Sanitation—Comprises Sewerage and Sanitation-Other-Than-Sewerage (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

Securities—Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Selective Sales and Gross Receipts Taxes—See under Sales and Gross Receipts Taxes.

Sewerage—Sanitary and storm sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Solid Waste Management—Street cleaning, and collection and disposal of garbage and other waste.

Special Assessments—Compulsory contributions collected from owners of property benefited by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt services on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that city tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are classified as intergovernmental revenue.

Transit Subsidies—Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems, including public support of a

private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. Also see under Utilities.

Transportation—Comprises the function of Highways, Air Transportation, Parking Facilities, Water Transport and Terminals, and Transit Subsidies.

Utility—A municipally owned and operated water supply, electric light and power, gas supply, or transit system. City revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of city governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities. Also see Transit Subsidies.

Utility Debt—Debt originally issued specifically to finance city-owned and operated water, electric, gas, or transit utility facilities.

Utility Expenditure—Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those

furnished to parent city), and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent city government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue—Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent city. Also excludes income from utility fund investments and from other nonoperating properties (treated as General Revenue). Any revenue from Taxes, Special Assessments, and Intergovernmental Revenue is classified as General Revenue, not Utility Revenue.

Vendor Payments—See under Public Welfare.

Water Transport and Terminals—Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.

Appendix B.

Factors Affecting Municipal Finances

Listed below are some factors which deserve special attention in interpreting data shown in tables 5, 6, and 7.

SCOTTSDALE, AZ

The long-term debt outstanding includes \$19,230,000 for water supply.

ANAHEIM, CA

The long-term debt outstanding includes \$269,346,000 for electric system.

COLORADO SPRINGS, CO

The long-term debt outstanding includes \$217,719,000 for electric system and \$102,584,000 for water supply.

WASHINGTON, DC

Due to its unique status as a composite city-county-State government, the Nation's capital is the only municipality to participate directly in the Federal-State cooperative unemployment compensation system. Its financial activity during fiscal year 1990 (included in the employee-retirement figures on tables 5 and 7) is shown below (in thousands of dollars).

Item	1989-90 amount
Revenue, total	71,241
Unemployment compensation payroll tax.....	57,887
Federal contributions and advances	6,507
Interest	6,847
Expenditure, total	76,785
Regular benefits	70,278
Extended and special benefits	6,507
Assets, total	80,299
Trust fund account in U.S. Treasury	81,509
Clearing and benefit accounts (minus sign indicates negative balance)	-1210

ORLANDO, FL

The long-term debt outstanding amount includes \$1,046,540,000 of revenue bonds for the water supply, electric, and sewer systems and \$757,031,000 for the airport.

TAMPA, FL

Waste disposal bonds of \$111,200,000 are included in the long-term debt outstanding amount.

ATLANTA, GA

Airport revenue bonds of \$593,160,000 are included in the long-term debt outstanding amount.

HONOLULU, HI CITY AND COUNTY

In November 1989, the city sold the energy recovery facility (the "H-Power Facility") to private ownership for \$312.5 million.

CHICAGO, IL

The long-term debt outstanding includes \$1,316,980,000 of revenue bonds for O'Hare Airport.

SHREVEPORT, LA

The long-term debt outstanding includes \$125,445,000 for water supply.

BALTIMORE, MD

The Community College of Baltimore formerly dependent on the city of Baltimore has become a State community college.

JERSEY CITY, NJ

City dependent elementary and secondary school operations were transferred to State control in fiscal year 1990.

PHILADELPHIA, PA

Included in the long-term debt outstanding amount are \$881,991,000 of sewer system debt, and \$677,913,000 gas utility bonds.

ARLINGTON, TX

The long-term debt outstanding includes \$105,379,000 for water supply.

NORFOLK, VA

The long-term debt includes \$25,520,000 for public schools, and \$65,825,000 for water supply.

NORTH CAROLINA MUNICIPAL LIQUOR STORES

In the following cities in North Carolina, utility data include city liquor store operations in the indicated amounts.

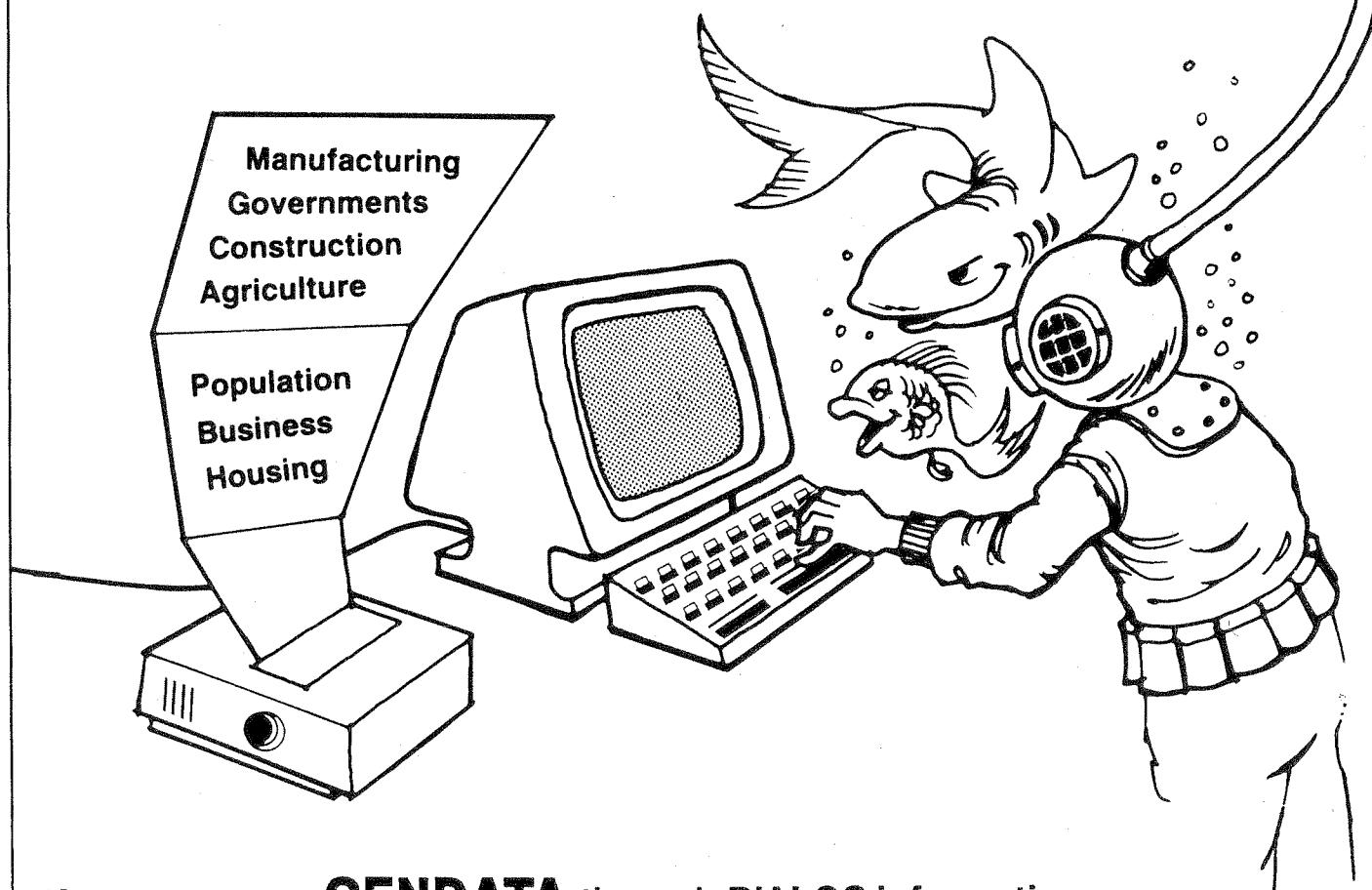
Cities	Revenue (dollars)	Expenditure (dollars)
Greensboro, NC	13,687,000	11,217,000
Winston-Salem, NC	13,003,000	10,993,000

WHAT'S YOUR LINE?

It's ONLINE!

NOW whatever you do, wherever you go, we've got data for you.
In more depth than ever—

CENDATA™—the Census Bureau's online system—instantly provides the facts you need for decisions in virtually every area. It covers everything from ingots to elections, from rental vacancies to retail sales, from median family income to milk cows in Minnesota.



You can access **CENDATA** through DIALOG Information Services, Inc. (800) 334-2564 or CompuServe (800) 848-8199. Or call the Census Bureau on (301) 763-2074 for more information.

Now key statistics are just a phone call away.